



COUNTY OF GREENVILLE
SOUTH CAROLINA

REVENUE MANUAL

Fiscal Year 2016
Fiscal Year 2017

County of Greenville
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Greenville, SC 29601
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REVENUE MANUAL

The Revenue Manual is a dynamic document. Since costs for services continue to rise, revenue projections and analysis of revenue assumptions are a key component of the budget process. The schedules, analysis and projections in the revenue manual are monitored and updated by the Office of Management and Budget throughout the biennium fiscal period because of the critical nature of the information. The Office of Management and Budget's quarterly operating reports compare actual to budgeted levels and review revenue trends.

The County's revenue policies seek to reduce the impact of governmental cost on the taxpayer, to provide for a relatively stable and diversified revenue portfolio that is not highly subject to economic fluctuations, and to equate the cost of services to revenues received.

The Revenue Manual includes analysis of major revenue sources for all major funds approved through the biennium budget process. This includes the General Fund, selected Special Revenue Funds, and Enterprise Funds.

The following sections review the assumptions and projections that were used in developing the FY2016 and FY2017 biennium budget. The information was periodically updated during the budget process because of critical significance of revenues in the budget decision process. This manual reflects the final information for the various sources and provides a dynamic tool for use in monitoring performance during the two-year budget cycle.

GENERAL FUND

The General Fund is the general operating fund of the County and accounts for all financial resources except those required to be accounted for by another fund. This fund is used to account for most of the day-to-day operations of the County, which are financed from property taxes and other general revenues. The General Fund provides for services such as public safety (Sheriff), planning and development, EMS, Detention Center, and other essential services. There are four major sources of revenue for the General Fund: property taxes, fees collected by County offices, intergovernmental revenues, and miscellaneous income. The Revenue Manual provides a detailed analysis of these major sources because of their importance in budgeting and financial planning.

The County's Financial Policies provide for the examination of revenue sources during the biennial budget process. A five (5) year proforma is developed to ensure that projected future revenues meet projected future expenditures. The policies also provide for the analysis of the consideration of any new revenue source or a change in the rate of an existing source, so that the effect of this change on the balance of elastic and inelastic revenue is thoroughly examined prior to inclusion in the budget. Revenue sources are monitored on a monthly basis and used to provide quarterly financial reports to the Council and administration. For each revenue source, base rates, changes in law or procedures, effect of external influences, trends, issues, projections and assumptions are updated and reviewed annually.

Overall General Fund revenue for FY2016 is projected to increase by 4.46% per year from the previous fiscal year projections. Total revenue for FY2017 is projected to increase 2.33% from FY2016. This rate reflects conservative growth in all types of revenue. The charts on the following page give a profile of the mix of revenue types within the General Fund for the total biennium budget and a summary of revenue sources for the General Fund.

Profile of General Fund Revenue Mix				
Revenue Source	Stability	Growth Potential	Predictability	Degree of Dependence
Property Taxes	Stable	Moderate	High	59.63%
County Office Revenue	Highly Stable	Moderate	Moderate	21.15%
Intergovernmental	Stable	Low	Moderate	14.35%
Miscellaneous	Stable	Moderate	Moderate	4.85%
<i>Predictability Key</i>				
High = <5% error Moderate = 5-10% error Low = >10% error				

GENERAL FUND REVENUE SUMMARY

	ACTUAL FY2014	ACTUAL * FY2015	ADOPTED BUDGET FY2016	FY2016 \$ CHANGE OVER FY2015	FY2016 % CHANGE OVER FY2015	ADOPTED BUDGET FY2017	FY2017 \$ CHANGE OVER FY2016	FY2017 % CHANGE OVER FY2016
PROPERTY TAXES	\$ 78,465,819	\$ 80,918,480	\$ 85,988,715	\$ 5,070,235	6.27%	\$ 89,408,293	\$ 3,419,578	3.98%
COUNTY OFFICES								
CLERK OF COURT	\$ 2,115,307	\$ 2,120,669	\$ 2,162,976	\$ 42,307	1.99%	\$ 2,206,236	\$ 43,260	2.00%
REGISTER OF DEEDS	4,180,099	4,853,661	4,608,559	(245,102)	-5.05%	4,838,987	230,428	5.00%
PROBATE COURT	849,250	978,743	1,028,526	49,783	5.09%	1,057,028	28,502	2.77%
MASTER IN EQUITY	1,323,354	997,304	1,376,818	379,514	38.05%	1,404,354	27,536	2.00%
DETENTION CENTER	942,207	154,452	157,400	2,948	1.91%	162,060	4,660	2.96%
SHERIFF	157,998	152,518	165,957	13,439	8.81%	167,622	1,665	1.00%
CORONER'S OFFICE	-	-	75,000	75,000	-	75,000	-	0.00%
MAGISTRATES - FINES & FEES	2,892,501	2,865,508	3,027,370	161,862	5.65%	3,073,353	45,983	1.52%
INFORMATION SYSTEMS	89,204	78,390	96,474	18,084	23.07%	99,368	2,894	3.00%
GENERAL SERVICES	227,062	102,629	178,000	75,371	73.44%	181,060	3,060	1.72%
CODES ENFORCEMENT	1,569,153	1,777,925	1,911,000	133,075	7.48%	1,911,000	-	0.00%
ANIMAL CARE	1,031,322	1,142,526	1,547,512	404,986	35.45%	1,574,008	26,496	1.71%
EMERGENCY MEDICAL SERVICES	11,945,720	12,357,118	13,306,000	948,882	7.68%	13,606,000	300,000	2.25%
PLANNING	21,015	18,790	21,000	2,210	11.76%	22,000	1,000	4.76%
LAW ENFORCEMENT SUPPORT	306,600	479,200	359,040	(120,160)	-25.08%	366,221	7,181	2.00%
ENGINEERING	43,437	63,775	42,858	(20,917)	-32.80%	44,144	1,286	3.00%
REAL PROPERTY SERVICES	11,393	13,735	12,828	(907)	-6.60%	13,278	450	3.51%
ZONING	22,320	23,880	28,687	4,807	20.13%	28,948	261	0.91%
GRADING-LAND DEVELOPMENT	315,592	416,653	400,000	(16,653)	-4.00%	425,000	25,000	6.25%
TOTAL COUNTY OFFICES	\$ 28,043,534	\$ 28,597,476	\$ 30,506,005	\$ 1,908,529	6.67%	\$ 31,255,667	\$ 749,662	2.46%
INTERGOVERNMENTAL REVENUES								
MULTI-COUNTY PARKS	\$ 101,846	\$ 121,581	\$ 110,000	\$ (11,581,000)	-9.53%	\$ 110,000	\$ -	0.00%
DETENTION CENTER	-	1,094,951	1,049,289	(45,662)	-4.17%	1,049,289	-	0.00%
MOTOR CARRIER FEE IN LIEU	113,906	121,781	114,000	(7,781)	-6.39%	114,000	-	0.00%
MFG DEPRECIATION STATE REIMB	882,035	928,183	882,035	(46,148)	-4.97%	882,035	-	0.00%
COUNTYWIDE UTILITIES	33,135	14,168	35,000	20,832	147.04%	35,000	-	0.00%
STATE ALLOCATION	16,668,125	16,772,603	17,615,711	843,108	5.03%	17,615,711	-	0.00%
VETERANS AFFAIRS	10,809	11,025	11,000	(25)	-0.23%	11,000	-	0.00%
ACCOMMODATIONS TAX	61,461	69,210	62,000	(7,210)	-10.42%	62,000	-	0.00%
MERCHANTS INVENTORY	523,743	523,743	523,743	-	0.00%	523,743	-	0.00%
DSS RENT	256,143	259,358	256,000	(3,358)	-1.29%	256,000	-	0.00%
OTHER	37,720	58,348	40,000	(18,348)	-31.45%	40,000	-	0.00%
TOTAL INTERGOVERNMENTAL	\$ 18,688,923	\$ 19,974,951	\$ 20,698,778	\$ 723,827	3.62%	\$ 20,698,778	\$ -	0.00%
OTHER REVENUE								
INTEREST	\$ 468,118	\$ 356,180	\$ 475,000	\$ 118,820	33.36%	\$ 475,000	\$ -	0.00%
UNREALIZED GAIN/LOSS ON INVESTMENT	-	24,550	-	(24,550)	-100.00%	-	-	-
TAX SALE REVENUE	1,600,000	1,815,000	800,000	(1,015,000)	-55.92%	-	(800,000)	-100.00%
INDIRECT COST	244,966	220,137	250,000	29,863	13.57%	250,000	-	0.00%
ADMINISTRATIVE COST	1,172,573	1,200,514	1,170,625	(29,889)	-2.49%	1,177,486	6,861	0.59%
CABLE FRANCHISE FEES	3,548,874	3,879,938	3,800,000	(79,938)	-2.06%	3,900,000	100,000	2.63%
MISCELLANEOUS	143,520	91,494	150,000	58,506	63.95%	150,000	-	0.00%
RENTS	245,748	231,365	231,880	515	0.22%	231,880	-	0.00%
SURPLUS SALE	156,951	236,483	125,000	(111,483)	-47.14%	125,000	-	0.00%
TOTAL OTHER REVENUE	\$ 7,580,750	\$ 8,055,661	\$ 7,002,505	\$ (1,053,156)	-13.07%	\$ 6,309,366	\$ (693,139)	-9.90%
OPERATING TRANSFERS								
OTHER FINANCING SOURCES	\$ 6,565,294	\$ 6,495,986	\$ 6,277,906	\$ (218,080)	-3.36%	\$ 6,310,464	\$ 32,558	0.52%
FUND BALANCE USAGE	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND REVENUE	\$ 139,344,320	\$ 144,042,554	\$ 150,473,909	\$ 6,431,355	4.46%	\$ 153,982,568	\$ 3,508,659	2.33%

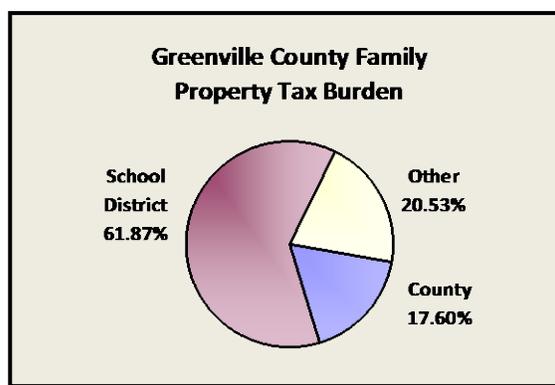
* FY2015 actual revenue is unaudited as of the printing date of this document.

Highlights of the General Fund Revenue Sources

- ✓ **Property Tax Revenue:** Property taxes are the County’s largest single revenue source, comprising 59.63% of all General Fund revenues. Budgeted net collections are based on the estimated assessed valuation for the fiscal year and a 98% collection rate. Historically, budgeted property tax revenue growth has been projected at 4.0% annually, with actual growth ranging from 2.0% per year to 11.0% per year. For FY2016 and FY2017, growth in property tax revenue is projected to be 6.27% and 3.98% respectively. The tax millage for the General Fund is 41.1 mills (prior to reassessment year calculations).

Greenville County’s Share of Local Property Tax Collections

Greenville County is one of many taxing districts serving Greenville County residents. The graph to the right and the chart below demonstrate the portion of total property tax collected within the County. The charts are based on the most recent data received from County records. This data was collected prior to reassessment. In 2014, the average sale price of a home was \$175,000 and the average millage of all taxing districts was 294.9. This average millage includes the County millage, the School District millage, and an average of other millages charged for special purpose and special tax districts. The total property tax burden of \$2,250 reflects an average for Greenville County residents. As shown, the school district receives a significant portion. The County’s portion of property taxes received from the average Greenville County family is approximately 17.6%.



Average Greenville County Family Property Tax Burden				
Average Sale Price of Home (2014)				\$ 175,000
Average Millage				294.9
Average Total Tax Burden				\$ 2,250
	County Millage	School District Millage	Other SPDs, STDs Millage	Total
Millage	51.9	182.4	60.6	294.9
Taxes	\$ 396	\$ 1,392	\$ 462	\$ 2,250
Percent of Burden	17.60%	61.87%	20.53%	

Average sale price and tax burden based on trends shown for 2014

- ✓ **County Office Revenue:** County Office revenue represents the second largest revenue source for the County, comprising 21.15% of all General Fund revenues. This category of revenue includes fees and fines collected by various County offices. Greenville County’s financial policies establish that fees for licenses, permits, fines and other miscellaneous charges be set to recover the County’s expense in providing the attendant service. County Office revenue has been projected at a growth rate of 6.67% and 2.46% for FY2016 and FY2017 respectively.

- ✓ **Intergovernmental Revenue:** Intergovernmental revenue includes state-shared revenues and any funds received from other governmental entities and accounts for 14.35% of General Fund revenues. The single largest source is the State Aid to Subdivisions, distributed through the Local Government Fund. In FY2007, the local government funding increased due to State resources. In FY2009, the local government funding was decreased by approximately \$5.7 million due to major State budget reductions. For FY2016 and FY2017, the County anticipates a modest increase in this funding from FY2015.

- ✓ **Other Revenue:** Other revenue includes interest income, rents charged to various entities, franchise fees, indirect costs, and other miscellaneous income. This revenue category accounts for 4.85% of General Fund revenues. Interest income and cable franchise fees account for the majority of the revenue category. For the FY2016/FY2017 budget, other revenue is projected to decrease slightly.

The following pages highlight each revenue source of the General Fund and the collection history of specific revenue sources. Within the County Office Revenue, a schedule of fees is also included in order to see the correlation between fees charged and revenues received.

PROPERTY TAX – GENERAL FUND

Property taxes are the County’s largest source of general government revenue. They are assessed based on “taxable market value” of properties and upon a formula prescribed in the South Carolina Code of Laws. Property taxes are collected both on real property (residential and commercial) and certain personal property.

Statute/Authorization: South Carolina Code of Laws, Section 12-37-210, provides for the taxation of real and personal property in the State of South Carolina. Greenville County Code, Chapter 7, Article 5, Division 1, Section 7-68 provides for the levying and collection of taxes necessary to meet all budget requirements of the County, except as provided for by other revenue sources.

Base: County property tax revenue is based on net, taxable, assessed valuation of current properties and new construction.

Rate/Formula: The tax levy on a piece of property is determined by market value, assessment ratio, and millage rate. Market value is determined by the Greenville County Real Property Services Division using a variety of factors such as size, condition, location and recent selling prices of comparable properties. Assessment ratio is a percentage which is multiplied by the appraised value of a property to determine the assessed value. The assessed value of the property is multiplied by the millage rate for the taxing district to determine the property tax. Effective November 30, 1977, the State Constitution (Article X, Section 1) required equal and uniform assessments of property throughout the state for the following classes of property and at the following ratios:

PROPERTY TAXATION AND ASSESSMENT CLASS OF PROPERTY	ASSESSMENT RATIO	VALUE
Real & personal property owned by or leased to manufacturers, utilities & tinning operations and used in the conduct of such business	10.50%	Fair Market Value
Real & personal property owned by or leased to companies primarily engaged in transportation for hire of persons or property and used in the conduct of such business	9.50%	Fair Market Value
Legal residence and not more than five contiguous acres	4.00%	Fair Market Value
Agricultural real property used for such purposes owned by individuals and certain corporations	4.00%	Use Value
Agricultural property and timberlands belonging to corporations having more than 10 shareholders	6.00%	Use Value
All other real property	6.00%	Fair Market Value
Business Inventories	6.00%	Fair Market Value
Motor Vehicles	6.00%	Fair Market Value
All other personal property	6.00%	Fair Market Value

Exemptions:

- *Homestead Exemption* – South Carolina provides for a general exemption from all ad valorem property taxes and applies to the first \$50,000 of value of the dwelling place of persons who are over 65 years of age, totally and permanently disabled or legally blind.
- *Property Tax Relief Exemption* – South Carolina provides for an exemption of ad valorem taxes levied for school operating budgets (exclusive of amounts in those budgets for the payment of lease-purchase agreements for capital construction).

In both cases above, the revenue that would have been received by various taxing entities but for the exemptions are replaced by funds from the State. In the case of the Homestead Exemption, the State pays each taxing entity from the State’s general fund the amount to which it is entitled by April 15 of each year.

- *Exempt Manufacturing Property* – Article X, Section 3 of the State Constitution provides that all new manufacturing establishments located in any county after July 1, 1977 and all additions (in excess of

\$50,000) to existing manufacturing establishments are exempt from ad valorem taxation for five years for county taxes only.

Tax Relief:

- **Motor Vehicle Tax Relief** – Constitutional amendments adopted by referendum in the November 2000 general election approved a reduction in assessment ratios, from 10.5% to 6.0% for motor vehicles and other title personal property. This reduction started to be phased in beginning January 1, 2002 and continued to decrease over the next six years until the full reduction was complete in 2008.

GENERAL FUND PROPERTY TAX	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Assessed Valuation							
Real Property - Residential	\$ 813,496,000	\$ 820,723,000	\$ 833,709,000	833,578,000	846,081,670	862,753,230	884,322,061
Real Property - Commercial	719,508,000	706,803,000	711,852,000	735,444,000	746,475,660	761,184,540	780,214,154
Personal Property - Motor Vehicles	167,060,000	185,039,000	199,307,000	221,838,000	225,165,570	229,602,330	235,342,388
Personal Property - Other	244,249,000	238,011,000	233,410,000	238,430,000	242,006,450	246,775,050	252,944,426
Total Assessed Valuation	\$ 1,944,313,000	\$ 1,950,576,000	\$ 1,978,278,000	\$ 2,029,290,000	\$ 2,059,729,350	\$ 2,100,315,150	\$ 2,152,823,029
Percent Change from Prior Year	5.16%	0.32%	1.42%	2.58%	1.50%	1.97%	2.50%
Estimated Actual Value	\$ 37,085,885,000	\$ 37,312,569,000	\$ 37,909,288,000	\$ 38,722,251,000	\$ 39,303,084,765	\$ 39,892,631,036	\$ 40,491,020,502
Ratio of Total Assessed to Total Estimated Actual Value	5%	5%	5%	5%	5%	5%	5%
Tax Levy General Fund Millage Rate	40.3	40.3	40.3	51.9	51.9	51.9	51.9
Collecton History	\$ 74,449,897	\$ 74,309,129	\$ 77,182,912	\$ 78,465,819	\$ 80,918,480	\$ 85,988,715	\$ 89,408,293
Percent Change from Prior Year	4.79%	-0.19%	3.87%	1.66%	3.13%	6.27%	3.98%

Change in millage beginning in FY2014 is due to the Parks and Recreation District becoming a department of the County.

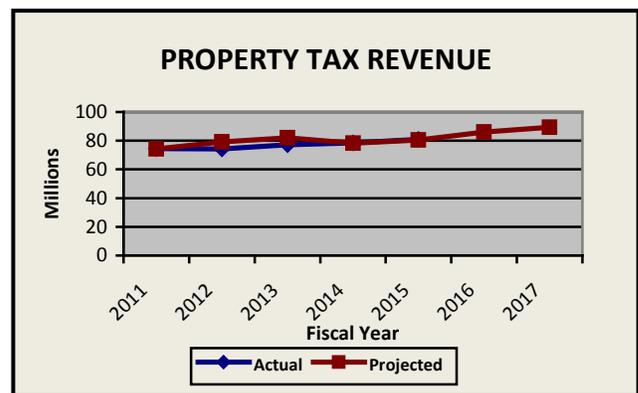
Collection Procedures: County taxes are levied by the County Auditor and collected by the Tax Collector’s Office under the supervision of the South Carolina Comptroller General. Taxes are due and payable between September 30 and January 15. If current taxes are not paid before January 16 (or 30 days after the mailing of the tax notices, whichever is later), a penalty of 3% is added. If taxes are not paid before February 2, an additional penalty of 7% is added. If the taxes are not paid before March 17, an additional penalty of 5% plus a \$15.00 charge is added and the Tax Collector issues a tax execution.

Projection: The County’s property tax projections are based on historical trends and estimates of market value increases. Property tax revenue is projected to grow approximately 6.27% and 3.98% respectively for the biennium.

Key historical events in the County’s property tax experience in the past ten years include:

□ **Significant Market Value Growth**

In the past ten years, taxable market value in Greenville County grew by an average of 2.65% per year. In accordance with state law, the County conducted property reassessments in 1993, 2001, 2007, and 2010. The South Carolina Department of Revenue (DOR) is charged with the responsibility of taking steps necessary to ensure equalization of assessments statewide in order that all property is assessed uniformly



and equitably throughout the state. Under law enacted by the South Carolina General Assembly in 1995, every fourth year the County and the State are required by law to effect an appraisal of all property within the County and to implement that appraisal as a new assessment in the following years. Market value increases during the 1993 and 2001 reassessments related to some property tax bill increases for County residents. The 2007 reassessment was originally scheduled for 2005 but was delayed.

□ ***Tax Millage Rates***

During budget deliberations in the spring of 1994, the County Council pledged to operate without a tax millage increase through FY2000. This pledge has been extended through FY2017. The Council has a continuing commitment to the maintenance of current tax levies. The tax millage of the General Fund will be 41.1 mills for the current biennium allowing the Council to honor its pledge, while accounting for the operational and capital needs of the County.

□ ***Assessed Value***

Assessed Value has increased steadily over the past five years. The assessment ratio (originally 10.5%) began decreasing in tax year 2002 and continued decreasing each year through 2008, to a 6.0% ratio, which is where it remains.

COUNTY OFFICE REVENUE

CLERK OF COURT FEES AND FINES

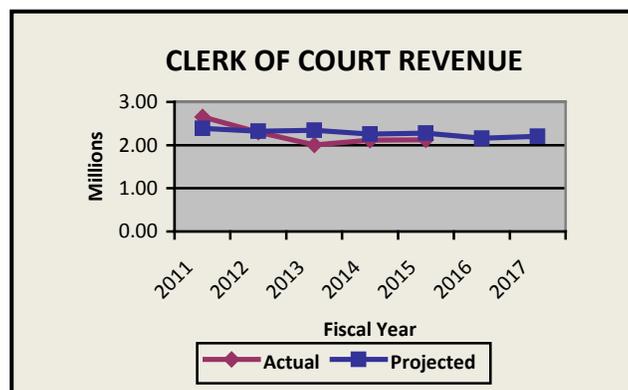
Statute/Authority: The County receives the following fines and fees through the Clerk of Court's Office under the South Carolina Code of Laws.

- Section 8-21-310: Circuit Fees for filing or recording Lis Pendens, enrolling judgment, order for bail, and tax lien satisfaction; issuance of official certificate; and holding hearing for condemnation proceedings.
- Section 14-2-204: Circuit Fees for filing first complaint or petition. A total of 44% of the fee is retained by the County.
- Section 14-17-725: General Session Court collection cost imposed on installment of payments of fines or restitution.
- Section 15-35-900: Circuit Fine for filing foreign judgments. A total of 44% of the fine is sent to the State of South Carolina, with the County retaining 56% of the fine.
- Section 20-7-1440: In actions for support for the spouse or dependent children, when paid through the court or through a centralized wage withholding system operated by the Department of Social Services and not directly, Family Court assesses collection costs against the party required to pay the support in the amount of 5% of the support paid.
- Section 38-77-720: Circuit Fee for filing arbitration.

Base: The number of filings and/or court payments is the basis for the Clerk of Court Fees and Fines.

Rate Structure: The rate structure of the Clerk of Court Fines and Fees is either a percentage of the fine or fee as allowed by state statute or a cost per filing or action.

Projection: The Clerk of Court revenue is projected to be \$2.16 million for FY2016 and \$2.20 million for FY2017. The projections for FY2016 and FY2017 are based on historical trends from previous years.



GENERAL FUND COUNTY OFFICE REVENUE CLERK OF COURT FEES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Circuit Fees							
Filing First Complaint/Petition	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Filing Arbitration	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Filing, recording Lis Pendens	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Filing, enrolling judgment	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Filing order for bail	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Issuing Official Certificate	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
Hearing/condemnation proceedings	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Filing, enrolling tax lien satisfaction	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Collection History	\$ 329,602	\$ 295,639	\$ 240,814	\$ 224,135	\$ 199,916	\$ 230,904	\$ 235,522
Percent Change from Prior Year	-9.91%	-10.30%	-18.54%	-6.93%	-10.81%	15.50%	2.00%
Circuit Fines							
Filing foreign judgment	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Filing out of state depositions	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Collection History	\$ 322,232	\$ 313,076	\$ 289,048	\$ 259,784	\$ 371,694	\$ 267,629	\$ 272,982
Percent Change from Prior Year	3.23%	-2.84%	-7.68%	-10.12%	43.08%	-28.00%	2.00%
County Fees							
Collection History	\$ 22,004	\$ 14,960	\$ 18,553	\$ 16,445	\$ 27,574	\$ 21,811	\$ 22,247
Percent Change from Prior Year	-14.74%	-32.01%	24.02%	-11.36%	67.67%	-20.90%	2.00%
Family Court Fees							
Collection Cost on support payments	5%	5%	5%	5%	5%	5%	5%
Collection History	\$ 495,221	\$ 284,413	\$ 271,224	\$ 289,406	\$ 258,486	\$ 248,183	\$ 253,147
Percent Change from Prior Year	7.53%	-42.57%	-4.64%	6.70%	-10.68%	-3.99%	2.00%
Unit Cost Dependent Kids/DSS							
Collection History	\$ 531,333	\$ 432,791	\$ 285,741	\$ 263,283	\$ 235,653	\$ 300,900	\$ 306,918
Percent Change from Prior Year	108.19%	-18.55%	-33.98%	-7.86%	-10.49%	27.69%	2.00%
Copy Button Revenue							
Collection History	\$ 50,347	\$ 56,755	\$ 14,378	\$ 15,210	\$ 29,797	\$ 15,571	\$ 15,883
Percent Change from Prior Year	1.06%	12.73%	-74.67%	5.79%	95.90%	-47.74%	2.00%
Bondsman Fee \$10							
Collection History				\$ 134,504	\$ 51,422	\$ 137,880	\$ 140,638
Percent Change from Prior Year					-61.77%	168.14%	2.00%
General Sessions Fees							
Collection Cost on Payments	3%	3%	3%	3%	3%	3%	3%
Collection History	\$ 901,743	\$ 899,258	\$ 887,502	\$ 912,539	\$ 946,127	\$ 940,098	\$ 958,900
Percent Change from Prior Year	2.84%	-0.28%	-1.31%	2.82%	3.68%	-0.64%	2.00%
Total Clerk of Court Fines and Fees	\$ 2,652,482	\$ 2,296,892	\$ 2,007,261	\$ 2,115,306	\$ 2,120,669	\$ 2,162,976	\$ 2,206,238
Percent Change from Prior Year	13.05%	-13.41%	-12.61%	5.38%	0.25%	1.99%	2.00%

REGISTER OF DEEDS FEES

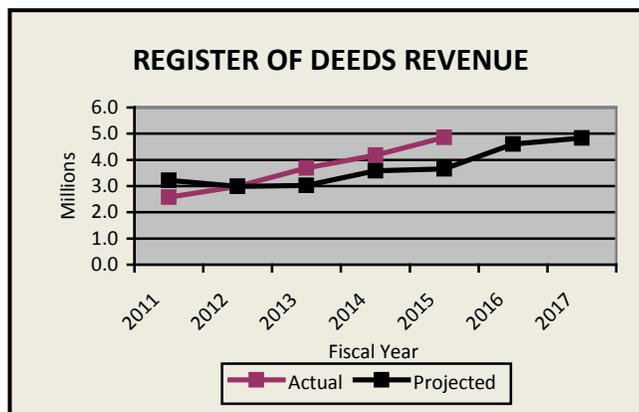
Statute/Authority: The County receives the following fees through the Register of Deeds Office under the South Carolina Code of Laws.

- Section 8-21-310: Recording and Uniform Fees for deeds, leases, mortgages, assignments, transfers, power of attorneys, foreclosures, tax liens, mechanics lien, plats, etc.
- Section 12-24-10: Recording Fee for deeds.
- South Carolina Uniform Commercial Code, Article 9: Filing fees for statements (financing, continuation, assignment, amendment, termination, etc.), UCC1 or UCC3 filings, public finance transactions, and certified copies.

Base: The number of forms or pages for each filing is the basis for the Register of Deeds fees.

Rate Structure: The rate structure of the Register of Deeds fees is a per page fee as allowed by state statute. Rates listed below for most fees show the charge for the first four pages. One dollar per page is charged for documents for any pages over four. In addition to the recording fees for deeds allowed Section 8-21-310, the Register of Deeds charges \$1.85 per each \$500 of realty’s value based on Section 12-24-10. Filing fees are based on the South Carolina Uniform Commercial Code.

Projection: The Register of Deeds revenue is projected to be \$4.60 million for FY2016 and \$4.83 million for FY2017. The biennium budget anticipates some growth in this area for the second year of the biennium.



GENERAL FUND COUNTY OFFICE REVENUE REGISTER OF DEEDS FEES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Recording Fees							
Deeds, Leases, Memorandum of Lease, Contracts of Sale, Bond for Title Right of Ways, Satisfaction of Leases, Contracts, Bond for Titles, Mortgages, Foreclosure of Partition of real property, Mechanics Lien	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Separate Probates, Affidavits, Cert. Assignment of Lease	\$ 10.00	\$ 10.00	\$ 10.00				
Assignment/Transfer/Subordination/Release/Extention/Modification of Mort.	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00
Power of Attorneys	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Satisfaction of Mortgage of Other Lien	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Notice of Discharge in Bankruptcy	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Federal Tax Lien Filing and Enrolling	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Separate Affidavits of Service or Mechanics Lien	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00
Plats							
8.5 x 14 (small)	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
14.5 x 17, 17.5 x 23, 22 x 27 (large)	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
UCC1 or UCC3 filing	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00
UCC1 or UCC4 >2 pages	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Each additional debtor > 2 debtors	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Public Finance or Manufactured Trans	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Collection History	\$ 891,559	\$ 981,406	\$ 1,097,554	\$ 975,890	\$ 1,005,695	\$ 1,075,919	\$ 1,129,715
Percent Change from Prior Year	0.10%	10.08%	11.83%	-11.08%	3.05%	6.98%	5.00%
County Documentary Stamps							
Collection History	\$ 1,522,574	\$ 1,818,594	\$ 2,361,325	\$ 2,914,682	\$ 3,512,156	\$ 3,213,437	\$ 3,374,109
Percent Change from Prior Year	-15.43%	19.44%	29.84%	23.43%	20.50%	-8.51%	5.00%
State Documentary Stamps							
Title Transfer Tax	\$ 1.10	\$ 1.10	\$ 1.10	\$ 1.10	\$ 1.10	\$ 1.10	\$ 1.10
Title Transfer Tax	\$ 2.60	\$ 2.60	\$ 2.60	\$ 2.60	\$ 2.60	\$ 2.60	\$ 2.60
Collection History	\$ 107,080	\$ 129,644	\$ 167,439	\$ 206,416	\$ 248,647	\$ 227,573	\$ 238,951
Percent Change from Prior Year	0.97%	21.07%	29.15%	23.28%	20.46%	-8.48%	5.00%
Copy Fees							
Copies of Records	\$0.40 + postage	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25
Copies of Maps/Aerial Photos	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Certiciation (per copy)	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
Collection History	\$ 9,264	\$ 10,347	\$ 14,726	\$ 13,146	\$ 7,344	\$ 14,493	\$ 15,218
Percent Change from Prior Year	-13.22%	11.70%	42.32%	-10.73%	-44.13%	97.34%	5.00%
Copy Button Revenue							
Button Fee for Copies	\$ 6.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
Collection History	\$ 48,616	\$ 43,861	\$ 54,679	\$ 69,966	\$ 79,819	\$ 77,138	\$ 80,994
Percent Change from Prior Year	-6.54%	-9.78%	24.67%	27.96%	14.08%	-3.36%	5.00%
Total Register of Deeds Fees	\$ 2,579,092	\$ 2,983,851	\$ 3,695,724	\$ 4,180,100	\$ 4,853,661	\$ 4,608,560	\$ 4,838,987
Percent Change from Prior Year	-9.82%	15.69%	23.86%	13.11%	16.11%	-5.05%	5.00%

PROBATE COURT FINES AND FEES

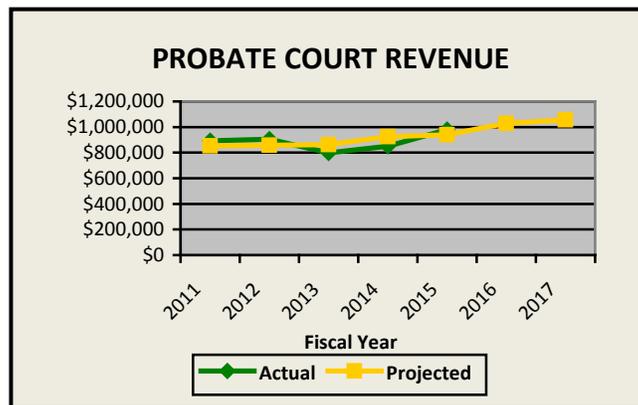
Statute/Authority: The County receives the following fees through the Probate Court under the South Carolina Code of Laws.

- Section 8-21-770: This section establishes the fees to be collected by the Probate Court regarding wills and estates and guardianships to be paid into the general fund of the County.
- Section 20-1-375: This section establishes the fees to be collected by the Probate Court regarding marriage licenses.

Base: The basis of the fees varies by the nature of the fee. For example, some fees are set by state statute. Other fees concerning estate and conservatorship proceedings are dependent upon the gross value of the decedent’s probate estate or the protected person’s estate.

Rate/Structure: The Probate Court fee structure is shown on the chart on the following page.

Projection: The revenue projection for FY2016 reflects a 5.09% increase from FY2015 actual revenue. FY2015 actual revenues were 15.25% more than the previous year’s revenue. Revenue from the Probate Court is projected to be \$1,028,526 for FY2016 and \$1,057,028 for FY2017.



GENERAL FUND COUNTY OFFICE REVENUE PROBATE COURT FINES AND FEES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Marriage License Fees							
Marriage License	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Domestic Violence	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Reforming or correcting marriage record	\$ 6.75	\$ 6.75	\$ 6.75	\$ 6.75	\$ 6.75	\$ 6.75	\$ 6.75
Collection History	\$ 58,013	\$ 60,158	\$ 61,386	\$ 64,629	\$ 69,275	\$ 179,252	\$ 182,815
Percent Change from Prior Year	8.91%	3.70%	2.04%	5.28%	7.19%	158.76%	1.99%
Marriage License Folders							
Marriage license envelopes	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
Collection History	\$ 1,584	\$ 1,977	\$ 2,218	\$ 2,520	\$ 290	\$ 3,000	\$ 3,000
Percent Change from Prior Year	52.02%	24.81%	12.19%	13.62%	-88.49%	934.48%	0.00%
Will Administration							
DVD	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Fine	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00
Fine due Court Reporter	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Small Estate <\$100	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50
Estate and Conservatorship Proceedings							
Property Valuation < \$5000	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Property Valuation of \$5000 but < \$20000	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00
Property Valuation of \$20000 but <\$60000	\$ 67.50	\$ 67.50	\$ 67.50	\$ 67.50	\$ 67.50	\$ 67.50	\$ 67.50
Property Valuation of \$60000 but < \$100000	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00
Property Valuation of \$100000 or >	see below						
Accountings	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Certified copy (per document)	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Filing Demands for Notice	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Recording authenticated copies/Exemplified copy	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Litigation	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
Special Certificate	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Subsequent Administration	\$ 22.50	\$ 22.50	\$ 22.50	\$ 22.50	\$ 22.50	\$ 22.50	\$ 22.50
Filing and indexing will/Certifying appeal record	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Special Fiduciary/Successor or Temp Appt.	\$ 22.50	\$ 22.50	\$ 22.50	\$ 22.50	\$ 22.50	\$ 22.50	\$ 22.50
Collection History	\$ 806,351	\$ 820,154	\$ 707,487	\$ 768,631	\$ 914,010	\$ 831,274	\$ 856,213
Percent Change from Prior Year	12.21%	1.71%	-13.74%	8.64%	18.91%	-9.05%	3.00%
News Ads							
Advertisement of estate in newspaper	\$ 46.00	\$ 46.00	\$ 46.00	\$ 46.00	\$ 46.00	\$ 46.00	\$ 46.00
Collection History	\$ 26,920	\$ 22,113	\$ 27,387	\$ 13,471	\$ (4,832)	\$ 15,000	\$ 15,000
Percent Change from Prior Year	47.41%	-17.86%	23.85%	-50.81%	-135.87%	-410.43%	0.00%
Probate Courts Fees and Fines Collection History	\$ 892,869	\$ 904,402	\$ 798,477	\$ 849,251	\$ 978,743	\$ 1,028,526	\$ 1,057,028
Percent Change from Prior Year	12.85%	1.29%	-11.71%	6.36%	15.25%	5.09%	2.77%

For estate and conservatorship proceedings involving property valued at \$100000 but less than \$600000, the fee charged is \$95.00 plus .15 percent of the property valuation
 For estate and conservatorship proceedings involving property valued at \$600000 or higher, the fee charged is \$845 plus one-fourth of 1 percent of the property valuation

MASTER IN EQUITY FEES

The Master in Equity court hears cases referred or transferred by consent of attorneys or by the order of the Chief Administrative Judge of the Circuit Court. The Master in Equity collects fees to be deposited into the general fund of the County.

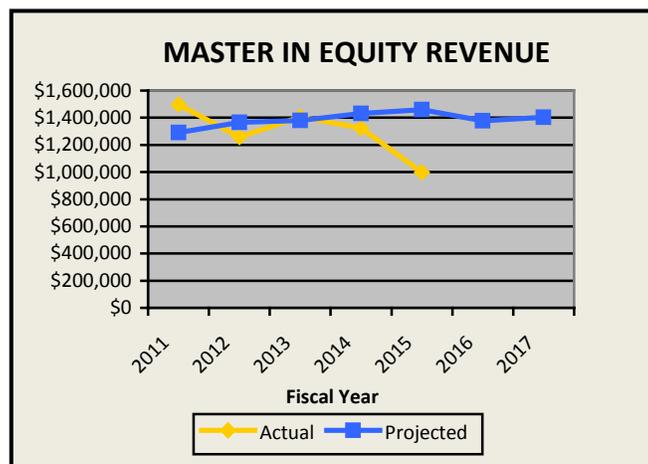
Statute/Authorization: The County receives the following fees collected through the Master in Equity’s office, as authorized by the South Carolina Code of Laws, Section 14-11-310.

Base: The basis of the fees varies by the nature of the fee. Most fees are charged on a per action basis. For sales of land, a fee equal to one percent (1%) of the bid or of the funds passing through the court, whichever is greater, is charged. The minimum commission collectible under this item is \$25 and the maximum commission is \$2500.

Rate/Structure: The rate structure of the Master in Equity Court fees is listed below as authorized by state statute.

GENERAL FUND COUNTY OFFICE REVENUE MASTER IN EQUITY FEES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Fee Schedule:							
Actions for partitions	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Foreclosure of Liens upon real property	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Sales of Real Property	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Preparation of Deed	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
1% of Bid or							
Court Funds	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
Supplemental Proceeding	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
All Other Cases - 1st day's hearing	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
All Other Cases - for each day after the 1st	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
Collection History	\$ 1,496,332	\$ 1,258,581	\$ 1,405,022	\$ 1,323,354	\$ 997,304	\$ 1,376,818	\$ 1,404,354
Percent Change from Prior Year	4.18%	-15.89%	11.64%	-5.81%	-24.64%	38.05%	2.00%

Projection: The Master in Equity revenue is projected to maintain the FY2014 levels for the FY2016/FY2017 biennium. Revenue is projected to be \$1.37 million for FY2016 and \$1.40 million for FY2017.



DETENTION CENTER – COUNTY OFFICE REVENUE

The Public Safety Department collects revenue for the incarceration of state, other county or municipal jail inmates housed in the Detention Center on contracts between the county and other governmental entities. This revenue is for all services necessary, appropriate, or incidental to the housing and care of the inmates. The Public Safety Department also collects fees for providing limited inmate information to the Social Security Administration, whereby the Administration will discontinue certain benefits to incarcerated individuals as provided under the Social Security Act.

Statute/Authorization: The County receives revenue through the Public Safety Department based on the following laws and agreements:

- South Carolina Code of Laws, Section 2-48-20 provides that the County may enter into contracts for the incarceration of state, county, or municipal jail inmates and all services necessary, appropriate, and incidental to the housing and care of the inmates.
- Greenville County has an agreement with the Social Security Administration establishing the collection of the fee for providing limited inmate information to the Administration.

Base: The Detention Center per day charge for inmate incarceration is based on a previously established hourly rate, adjusted yearly for inflation through the Consumer Price Index. The hourly rate was determined by direct and indirect costs of operating the Detention Center and established in the 1992 contract. The collection fee for the Social Security Administration is based on the number of days before reporting inmate information as specified in the agreement.

Rate/Structure: The rate structure of fees charge by the Detention Center is listed below as authorized by the above-referenced agreements.

Projections: Beginning in FY2012, Detention Center fees from municipalities and the federal government were classified as intergovernmental revenue. The budget for FY2016 and FY2017 for Detention Center county office revenue is based on historical trends. Revenue is projected to be \$157,400 and \$162,060 for FY2016 and FY2017 respectively.

GENERAL FUND COUNTY OFFICE REVENUE DETENTION CENTER FEES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Detention Center Fee Schedule:							
Inmate Housing - Other	\$ 53.35	\$ 51.62	\$ 51.62	\$ 51.62	\$ 54.48	\$ 56.19	\$ 56.19
Inmate Housing - Municipalities	\$ 53.35						
Inmate Housing - Federal	\$ 45.53						
Fingerprinting for General Public		\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Photographs for General Public		\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00
Collection History	\$ 911,615	\$ 3,389	\$ 13,956	\$ 10,328	\$ 29,989	\$ 47,000	\$ 47,940
Percent Change from Prior Year	18.97%	-99.63%	311.79%	-26.00%	190.36%	56.73%	2.00%
Home Incarceration Revenue (HIP)							
Inmate Charge per day	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50
Collection History	\$ 25,353	\$ 38,748	\$ 84,625	\$ 47,625	\$ 57,263	\$ 50,400	\$ 52,920
Percent Change from Prior Year		52.84%	0.00%	-43.72%	20.24%	-11.98%	5.00%
Social Security Administration Revenue							
Collection History	\$ 26,600	\$ 54,000	\$ 46,800	\$ 56,000	\$ 67,200	\$ 60,000	\$ 61,200
Percent Change from Prior Year	-28.88%	103.01%	-13.33%	19.66%	20.00%	-10.71%	2.00%
Detention Center Revenue Collection History	\$ 963,568	\$ 96,137	\$ 145,381	\$ 113,953	\$ 154,451	\$ 157,400	\$ 162,060
Percent Change from Prior Year	19.90%	-90.02%	51.22%	-21.62%	35.54%	1.91%	2.96%

Beginning FY2012, Detention Center Fees from municipalities and the federal government are considered intergovernmental revenue

SHERIFF'S OFFICE FEES

Sheriff's Office fees come from permit and license fees charged by the Sheriff's Office, according to County ordinances and from security agreements with the Greenville County School District and several subdivisions. The agreements with subdivisions provide for extra Sheriff's Office patrol duty for the neighborhood. The Sheriff's Office also collects private duty mileage from officers who work off-duty jobs in subdivisions and/or drive their vehicles home outside of Greenville County.

Statute/Authorization: Fees collected from permit and licenses issued by the Sheriff's Office are authorized by various County ordinances as listed below:

- Greenville County Code, Chapter 9, Article VI, Division 6, Section 9-162 (based on Ordinance 2547, 3/1/1994) provides for the collection of the annual permit for firms, partnerships, or associations engaged in the roofing business.
- Greenville County Code, Chapter 7, Article I, Section 7-12 (based on Ordinance 2749, 9/5/1995) provides for the collection of a license fee for every person who maintains for use or permits the use of, on a place or premises occupied by him within the unincorporated areas of Greenville County of a coin-operated device, as defined in the South Carolina Code of Laws, Section 12-21-2720(A)(3).
- Greenville County Code, Chapter 15, Article I, Section 15-7 (based on Ordinance 3084, 3/17/1998) provides for the charge of a fee for the administrative costs of issuing permits to volunteer or charitable organizations wishing to solicit funds on highways and streets.
- Greenville County Code, Chapter 2.5, Article II, Division 1, Section 2.5-26 (based on Ordinance 1869, 7/1/1998) provides for the collection of application fees for escort bureau license of introductory service license for the purposes of regulation.
- South Carolina Code of Laws, Section 40-54-20 provides for the collection of an annual permit fee for dealers in precious metals.

Security agreements with other entities are authorized by contractual agreements negotiated by the County. Contractual agreements are renewed according to the terms set forth in each individual contract.

- Contract with Chanticleer Subdivision was originally signed January 24, 1992 and effective February 10, 1992.
- Contract with Thornblade Subdivision for security was originally signed September 5, 1995 and effective November 1, 1995.
- Contract with Sugar Creek Subdivision for security was originally signed and effective February 2, 1998.

Private duty mileage collected from officers was authorized by a motion from County Council on July 8, 1986.

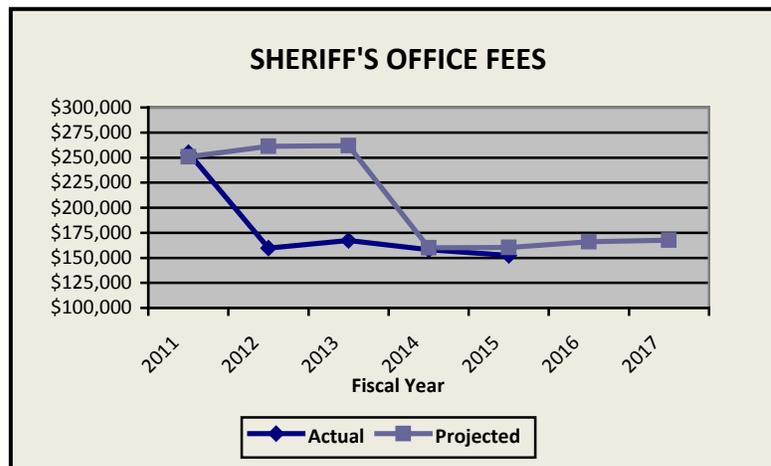
Base: The fees for permit and licenses are based on a per issuance basis as authorized by state statute. Revenue collected for security agreements is based on negotiated contracts.

Rate/Structure: The rate structure of fees charged by the Sheriff's Office is listed below as authorized by state statute or by negotiated contractual agreements.

Projections: Revenue decreased in FY2012 due to the cancellation of the contract for security agreements with the Greenville County School District and collection of various permit fees. Revenue is projected to be \$165,957 and \$167,621 for FY2016 and FY2017 respectively.

GENERAL FUND COUNTY OFFICE REVENUE SHERIFF'S OFFICE FEES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Sheriff's Office Civil Fees:							
Shingle Roofing Permit	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Permits for Solicitation	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Regulation of Escorts							
Business Application	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
Escort Application	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
1st yr Business License	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
1st yr Business License Renewal	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
1st yr Permit Fee	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
1st yr Permit Fee Renewal	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Fee for Lost Permit	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Fee for Lost Business License	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Precious Metals annual permit	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Collection History	\$ 12,091	\$ 10,871	\$ 8,690	\$ 6,231	\$ 6,588	\$ 7,166	\$ 7,882
Percent Change from Prior Year	49.53%	-10.09%	-20.06%	-28.30%	5.73%	8.77%	9.99%
Security Agreements Collection History	\$ 93,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chanticleer Contract Collection History	\$ 39,552	\$ 36,255	\$ 39,551	\$ 39,551	\$ 39,551	\$ 39,551	\$ 39,551
Thornbalde Contract Collection History	\$ 36,484	\$ 33,461	\$ 37,626	\$ 37,720	\$ 36,388	\$ 38,000	\$ 38,000
The Creeks Contact Collection History	\$ 33,167	\$ 32,673	\$ 36,869	\$ 28,002	\$ 28,258	\$ 33,815	\$ 33,815
Private Duty Mileage Collection History	\$ 40,024	\$ 46,479	\$ 44,433	\$ 46,495	\$ 41,733	\$ 47,425	\$ 48,373
Sheriff's Office Revenue Collection History	\$ 255,008	\$ 159,740	\$ 167,170	\$ 157,999	\$ 152,519	\$ 165,957	\$ 167,621
Percent Change from Prior Year	-1.42%	-37.36%	4.65%	-5.49%	-3.47%	8.81%	1.00%

Beginning in FY2012, security agreements are no longer collected from the School District of Greenville County



CORONER'S OFFICE REVENUE

As part of the FY2016/FY2017 biennium, the Coroner's Office will begin collecting fees from mortuaries and other businesses requesting cremation permits and/or related documents.

GENERAL FUND COUNTY OFFICE REVENUE CORONER OFFICE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Cremation Permit Fees						\$ 30.00	\$ 30.00
Coroner's Office Revenue Collection History						\$ 75,000	\$ 75,000
Percent Change from Prior Year							0.00%

Coroner's Office Fees for cremation permits began in FY2016

MAGISTRATE FINES AND FEES

Fines and fees are collected by Magistrate Offices for civil, criminal, and traffic court actions.

Statute/Authorization: South Carolina Code of Laws, Sections 8-21-1010 and 8-21-1060 provide a schedule of fees to be collected by magistrates and their officers. Sections 14-1-207 and 14-1-211 provide for additional assessments for certain specified convictions in magistrate courts.

Base: A majority of the fines and fees collected are charged on a per case basis.

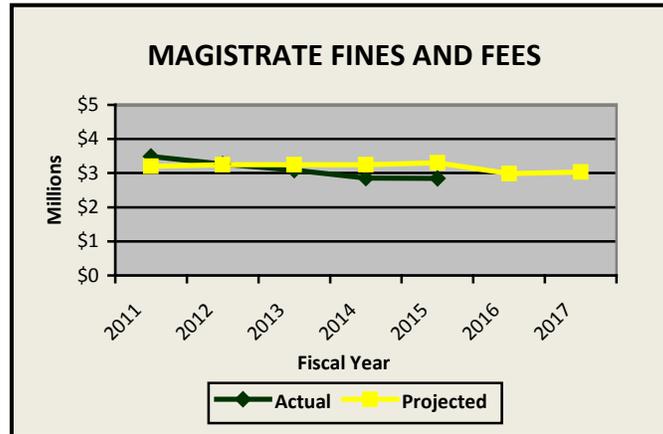
Rate/Structure: Magistrate offices hear cases where the penalty does not exceed 30 days or \$500 fine and have civil jurisdiction up to \$7,500. This includes landlord tenant matters, summons and claim and delivery.

GENERAL FUND COUNTY OFFICE REVENUE MAGISTRATE FINES AND FEES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Claim/Delivery	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00
Pick-up	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Distrain	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00
Notice to Show Cause	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
Writ of Ejectment	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Notice of Sale	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Notice to Quit	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00
Ejectment	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Summons and Complaint	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00
Taking Civil Recognizance	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Granting Order for Civil Special Bail	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Receiving & Filing Bond in Claim & Delivery	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Administering & Certifying oaths or documents	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Issuing any prerogative writ	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Issuing a summons & copy for defendant (civil)	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00
Issuing execution and renewal	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Proceedings by a landlord or lessor	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Proceedings on a coroner's inquest	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Proceeding on estrays	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Qualifying appraisers to set off homestead	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Collection of tax execution	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Summoning witness to magistrate court	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
Summoning jury panel to try civil action	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Summoning coroner's jury and witness	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Serving a summons, rule order of notice	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Serving an attachment or civil arrest	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Selling an estray	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Levying execution, posting notice of sale, conducting sale	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Serving warrants or any other criminal process	mileage	mileage	mileage				
Assessment for a person who is convicted of, pleads guilty or nolo contendere to, or forfeits bond for an offense *	\$ 107.50	\$ 107.50	\$ 107.50	\$ 107.50	\$ 107.50	\$ 107.50	\$ 107.50
Surcharge on convictions obtained in magistrate court **	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Magistrate Office Revenue Collection History	\$ 3,488,287	\$ 3,263,910	\$ 3,089,804	\$ 2,856,297	\$ 2,845,591	\$ 2,989,260	\$ 3,034,099
Percent Change from Prior Year	6.47%	-6.43%	-5.33%	-7.56%	-0.37%	5.05%	1.50%

* The revenue retained by the County for additional assessments must be used for the provision of services for the victim of crime including those required by law.

** The revenue collected as a surcharge must be retained by the jurisdiction which heard or processed the case for the purpose of providing services for the victims of crime.

Projection: Historically, Magistrate Office revenue has seen little growth. Revenue is relatively flat due to two main factors. First, the magistrate offices have experienced a reduction of cases disposed due to less traffic tickets issued. Second, the magistrate offices use alternative sentencing more often. Revenue for the FY2016/FY2017 biennium budget is projected to be \$2.989 million and \$3.034 million respectively. .



SOLICITOR’S OFFICE WORTHLESS CHECK REVENUE

Beginning in FY2012, the Solicitor’s Office instituted a Worthless Check unit whereby monies are collected on bad checks and distributes restitution to the victims. The program transfers the collection process from the victim to the Solicitor’s Office, eliminating the victim’s work and cost associated with collections.

GENERAL FUND COUNTY OFFICE REVENUE CIRCUIT SOLICITOR'S OFFICE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Worthless Check Program	\$ -	\$ 45,754	\$ 51,818	\$ 36,204	\$ 19,917	\$ 38,110	\$ 39,253
Percent Change from Prior Year			13.25%	-30.13%	-44.99%	91.35%	3.00%

The Solicitor's Worthless Check Program began during FY2012

INFORMATION SYSTEMS FEES

The Information System Division of the Department of General Services charges fees to outside entities for computer reports and programming.

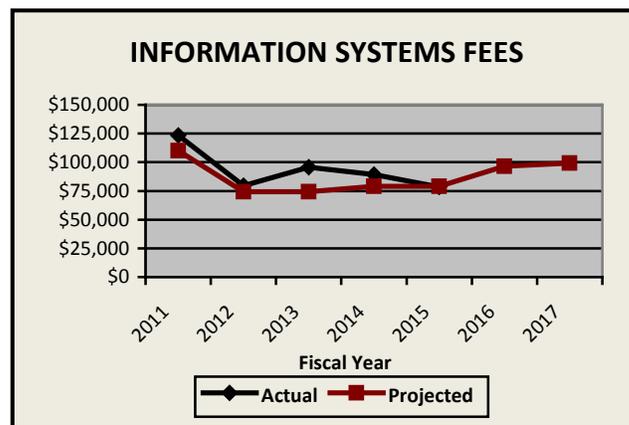
Statute/Authorization: Authorization for these charges has been established as a departmental policy.

Base: Fees charged by the Information Systems Division are on a per printout or per file basis. Programming fees are charged by the hour.

Rate/Structure: The following schedule shows the rate structure established by the Information Systems Division.

GENERAL FUND COUNTY OFFICE REVENUE INFORMATION SYSTEMS FEES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Data Processing Fees:							
Computer Report or Printout (500 pages or <)	\$ 200.00						
Computer Information on Diskette	\$ 150.00						
Mailing Labels (County)	\$ 0.07						
Mailing Labels (customer-provided)	\$ 0.03						
Programming Fee	\$ 125.00						
Data Processing Fees:							
City of Fountain Inn - DSL Yearly Charge		\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
City of Fountain Inn - PC Tech Support		\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
City of Greer - PC Tech Support		\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040
City of Traveler's Rest - PC Tech Support		\$ 1,260	\$ 1,260	\$ 1,260	\$ 1,260	\$ 1,260	\$ 1,260
Gannett - weekly data transfers to Greenville News		\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
The Pheonix Center - PC Tech Support		\$ 43,740	\$ 43,740	\$ 43,740	\$ 43,740	\$ 43,740	\$ 43,740
Town of Duncan - PC Tech Support		\$ 18,096	\$ 18,096	\$ 18,096	\$ 18,096	\$ 18,096	\$ 18,096
General Services Revenue Collection History	\$ 123,330	\$ 79,466	\$ 99,579	\$ 89,204	\$ 78,390	\$ 96,474	\$ 99,368
Percent Change from Prior Year	5.01%	-35.57%	25.31%	-10.42%	-12.12%	23.07%	3.00%

Projection: The Information Systems department charges fees for their services to entities outside of the county offices, such as municipalities and other offices. Revenue for the FY2016/FY2017 biennium is budgeted to be \$96,474 and \$99,368.



GENERAL SERVICES FEES

General Services fees are a reimbursement to the County for costs associated with utility and janitorial services at the Law Enforcement Center provided by the County for the City of Greenville.

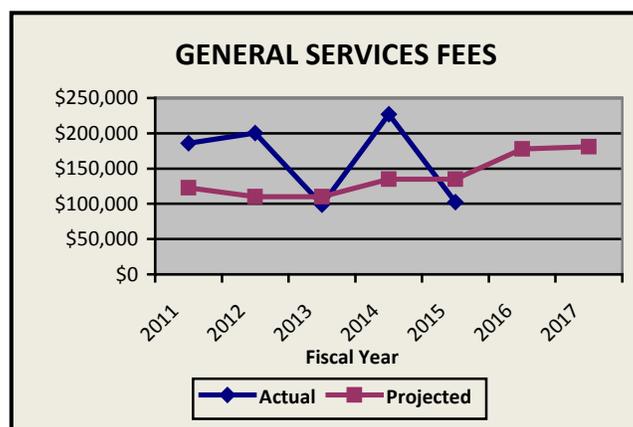
Statute/Authority: This reimbursement was established in the mid-1970s by a contract between the City of Greenville and County of Greenville.

Base: The reimbursement fees collected are based on the associated costs for providing water, electricity, fuel, and janitorial services for the City of Greenville’s use of a portion of the Law Enforcement Center.

Rate/Structure: The City of Greenville issues this cost reimbursement on a quarterly basis to the County of Greenville.

GENERAL FUND COUNTY OFFICE REVENUE GENERAL SERVICE FEES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
General Services							
Collection History	\$ 187,290	\$ 150,553	\$ 77,462	\$ 199,870	\$ 94,110	\$ 153,000	\$ 156,060
Percent Change from Prior Year	74.84%	-19.61%	-48.55%	158.02%	-52.91%	62.58%	2.00%
GovDeal Revenue							
Collection History	\$ (1,464)	\$ 49,846	\$ 21,446	\$ 27,192	\$ 8,419	\$ 25,000	\$ 25,000
Percent Change from Prior Year	-139.98%	3505.12%	0.00%	26.79%	0.00%	196.94%	0.00%
Facilities Rentals							
Collection History	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -
Percent Change from Prior Year							
General Service Revenue Collection History	\$ 185,825	\$ 200,400	\$ 98,908	\$ 227,062	\$ 102,629	\$ 178,000	\$ 181,060
Percent Change from Prior Year	67.74%	7.84%	-50.64%	129.57%	-54.80%	73.44%	1.72%

Projection: General Service revenue for the FY2016/FY2017 biennium is budgeted to be \$178,000 and \$181,060.



CODE ENFORCEMENT FEES

Statute/Authorization: Fees collected through the Code Enforcement Division are authorized by the Greenville County Code.

- Building/Construction Fees – Building permits, mobile home permits, and re-inspection fees are authorized by Greenville County Code, Chapter 7, Article I, Section 7-1.
- Encroachment Fees are authorized by Greenville County Code, Chapter 18, Article VI, Section 18-63.

Basis: Revenue from building development is dependent on the economic environment and based on the number of housing starts, subdivision plats, and commercial development applications.

Rate/Structure: Building fees are based on the International Building Code and its schedule of fees; however, Greenville County fees have historically been sixty (60%) percent of the fees listed in the IBC. Other fees are based on the International Fire Code, International Mechanical Code and International Plumbing Code. These regulations have been incorporated into the Greenville County Code. Building fees are based on the cost of the building structure. The current permit fee schedule has been in effect since 1991.

Projection: After decreases in FY2008 – FY2010 in the building industry due to the national and state economic climate, code enforcement revenue has seen a substantial increase. Revenue is budgeted at \$1,911,000 for both FY2016 and FY2017.

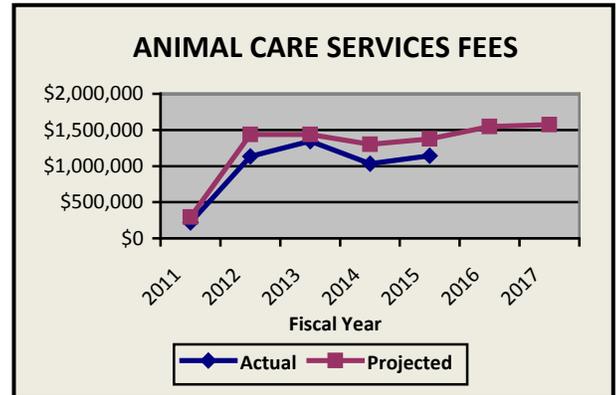
GENERAL FUND COUNTY OFFICE REVENUE CODE ENFORCEMENT FEES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Construction/Mobile Home Permit Fees							
Civil Fine-Bldg Codes (\$200 min-\$2000 max.)	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
Junkyard Permits	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Permit-\$50 appl fee-\$10 per animal	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Sign Removal (Varies)	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Sign Storage (\$5 per day)	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Large Animal Reclaim fee (Varies)	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
Portable Sign Permits	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Re-inspection Fees	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Encroachment Fee	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Construction Permit Collection History	\$ 1,111,972	\$ 1,486,409	\$ 1,589,102	\$ 1,558,111	\$ 1,767,116	\$ 1,900,000	\$ 1,900,000
Percent Change from Prior Year	16.71%	33.67%	6.91%	-1.95%	13.41%	7.52%	0.00%
Wildlife Dangerous Collection History				\$ 890	\$ 1,134	\$ 1,000	\$ 1,000
Percent Change from Prior Year							
Grading Fees Grading Fees Collection History				\$ 142	\$ -	\$ -	\$ -
Percent Change from Prior Year							
Erosion Control Erosion Control Collection History				\$ 15	\$ -	\$ -	\$ -
Percent Change from Prior Year							
DHEC Revenue *Septic Tank Permit	\$ 160.00	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 17.50	\$ 17.50
Collection History	\$ 9,420	\$ 9,388	\$ 11,285	\$ 9,995	\$ 9,675	\$ 10,000	\$ 10,000
Percent Change from Prior Year	2.50%	-0.35%	20.21%	-11.43%	-3.20%	3.36%	0.00%
Code Enforcement Revenue Collection History	\$ 1,121,392	\$ 1,495,797	\$ 1,600,387	\$ 1,569,153	\$ 1,777,925	\$ 1,911,000	\$ 1,911,000
Percent Change from Prior Year	16.52%	33.39%	6.99%	-1.95%	13.30%	7.48%	0.00%

*now listed as DHEC Revenue @ 12.50

ANIMAL CARE SERVICES FEES

Statute/Authorization: Fees collected through Animal Care Services are authorized by State and County Codes.

- SC Code of Laws, Chapter 3, Article 1, Section 47-3-30 – Establishment of Animal Shelters
- Greenville County Code, Chapter 4, Article 2, Section 4-13 – Animal Shelter and Dog or Cat Pounds
- SC Code of Laws, Chapter 3, Article 1, Section 47-3-55 – Pet Reclamation Services
- Greenville County Code, Chapter 4, Article 2, Section 4-15 – Pet Reclamation Services



Basis: Revenue from fees is related to the number of animals reclaimed, the number of wildlife permits requested, and the number of animals taken into the shelters.

Rate/Structure: The following schedule shows the rate structure established by Animal Care Services.

Projection: The FY2016/FY2017 revenue is projected to be \$1,547,511 and \$1,574,008 respectively. Revenue for Animal Care Services includes adoption fees, clinic fees, and rescue fees.

GENERAL FUND COUNTY OFFICE REVENUE ANIMAL CARE SERVICES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Animal Care Reclaim Fee							
Violation - No Rabies Tag	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Violation - 1st offense	\$ 85.00	\$ 85.00	\$ 85.00	\$ 85.00	\$ 85.00	\$ 85.00	\$ 85.00
Violation - 2nd offense	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00
Violation - 3rd offense	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Violation - 4th offense	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
Violation - 5th offense	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
Boarding Fee (price per day)	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 12.00	\$ 12.00
Wildlife Permit	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00
Vicious Animal Permit	\$50.00/10.00	\$50.00/10.00	\$50.00/10.00	\$50.00/10.00	\$50.00/10.00	\$50.00/10.00	\$50.00/10.00
Collection History	\$ 21,975	\$ 38,405	\$ 43,130	\$ 72,038	\$ 74,639	\$ 84,537	\$ 87,073
Percent Change from Prior Year	-20.25%	74.77%	12.30%	67.03%	3.61%	13.26%	3.00%
Animal Care Intake Fees							
Owner Surrender/Stry (indiv animal)	\$ 35.00	\$ 37.00	\$ 37.00	\$ 37.00	\$ 37.00	\$ 37.00	\$ 37.00
Owner Surrender/Stry (litter)	\$ 50.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00
Owner Requested Euthanasia	\$ 50.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00
City of Greenville	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
City of Travelers Rest	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
City of Fountain Inn	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
City of Greer	\$ 50.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
City of Mauldin						\$ 15.00	\$ 15.00
City of Simpsonville						\$ 15.00	\$ 15.00
City of Spartanburg						\$ 60.00	\$ 60.00
DHEC Rabies Testing (Dog, Other Wildlife)	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
DHEC Rabies Testing (Cat)	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
DHEC (10-day quarantine)	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
Collection History	\$ 128,222	\$ 236,141	\$ 385,242	\$ 258,340	\$ 303,089	\$ 283,274	\$ 297,438
Percent Change from Prior Year	-14.76%	84.17%	63.14%	-32.94%	17.32%	-6.54%	5.00%
Animal Care Fees Other							
Adoption/Clinic/Rescue Fees Collection History		\$ 857,407	\$ 916,135	\$ 700,945	\$ 764,089	\$ 979,700	\$ 989,497
Percent Change from Prior Year			6.85%	-23.49%	9.01%	28.22%	1.00%
Animal Care Leases							
Collection History	\$ 69,483						
Percent Change from Prior Year	-20.52%						
Animal Care - Retail Sales							
Collection History					\$ 709	\$ 200,000	\$ 200,000
Percent Change from Prior Year							0.00%
Animal Care Services Revenue Collection History	\$ 219,680	\$ 1,131,953	\$ 1,344,507	\$ 1,031,323	\$ 1,142,526	\$ 1,547,511	\$ 1,574,008
Percent Change from Prior Year	-17.23%	415.27%	18.78%	-23.29%	10.78%	35.45%	1.71%

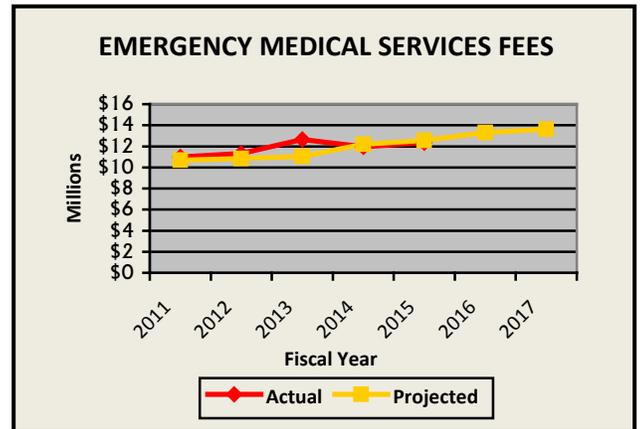
EMERGENCY MEDICAL SERVICE FEES

These fees are charged for services provided by the Emergency Medical Services Division. They include, but are not limited to, basic life support, advanced life support, and extrication services.

Statute/Authorization: Greenville County Code, Chapter 6, Article III, Division 1, Section 6-36 authorizes the collection of certain fees rendered for the provision of emergency medical services. The collection for past due accounts is authorized by Greenville County Ordinance 2113.

Basis: The fees charged for life support are based on a per call basis. Mileage is based on a per mile basis.

Rate/Structure: The schedule below shows the fees charged by the Emergency Medical Services Division. In FY2005 billing services were assumed by a contract firm.



Projection: Emergency Medical Services fees are a major source of revenue in the County Office revenue category for the General Fund. The EMS revenue is projected to be \$13.3 million for FY2016 and \$13.6 million for FY2017. These increases are based on the EMS charges for services.

GENERAL FUND COUNTY OFFICE REVENUE EMERGENCY MEDICAL SERVICE FEES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
EMS Fees:							
Basic Life Support - Emergency A0429	\$ 518.58	\$ 486.00	\$ 493.00	\$ 490.58	\$ 497.93	\$ 516.26	\$ 523.48
Basic Life Support - No Transport	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Basic Life Support - Emergency OOC A0429	\$ -	\$ -	\$ -	\$ 613.22	\$ 622.41	\$ 645.32	\$ 654.35
Basic Life Support - OOC - TNT	\$ -	\$ -	\$ -	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00
Advanced Life Support - Emergency A0427	\$ 615.81	\$ 577.00	\$ 586.00	\$ 582.55	\$ 591.30	\$ 613.05	\$ 621.63
Advanced Life Support - Level 2 A0433	\$ 891.30	\$ 835.00	\$ 847.00	\$ 843.15	\$ 855.80	\$ 887.33	\$ 899.75
Advanced Life Support - No Transport	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
Advanced Life Support - Emergency OOC A0427	\$ -	\$ -	\$ -	\$ 728.19	\$ 739.16	\$ 766.31	\$ 777.04
Advanced Life Support - OOC - TNT	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
Advanced Life Support - Level 2 TNT	\$ -	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
Advanced Life Support - Level 2 TNT OOC	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Advanced Life Support - Level 2 OOC A0433	\$ -	\$ -	\$ -	\$ 1,053.94	\$ 1,069.74	\$ 1,109.16	\$ 1,124.68
Loaded Mileage	\$ 11.15	\$ 10.00	\$ 11.00	\$ 10.52	\$ 10.68	\$ 11.05	\$ 11.21
Urban Mileage OOC A0425	\$ -	\$ -	\$ -	\$ 13.04	\$ 13.35	\$ 13.82	\$ 14.01
Collection History	\$ 10,973,177	\$ 11,308,367	\$ 12,669,435	\$ 11,939,714	\$ 12,350,851	\$ 13,300,000	\$ 13,600,000
Percent Change from Prior Year	4.84%	3.05%	12.04%	-5.76%	3.44%	7.68%	2.26%
EMS Records Fees							
Collection History	\$ 6,194	\$ 6,290	\$ 6,462	\$ 6,007	\$ 6,267	\$ 6,000	\$ 6,000
Percent Change from Prior Year	-2.82%	1.55%	2.74%	-7.05%	4.33%	-4.26%	0.00%
EMS Revenue Collection History							
Collection History	\$ 10,979,371	\$ 11,314,657	\$ 12,675,897	\$ 11,945,720	\$ 12,357,118	\$ 13,306,000	\$ 13,606,000
Percent Change from Prior Year	4.83%	3.05%	12.03%	-5.76%	3.44%	7.68%	2.25%

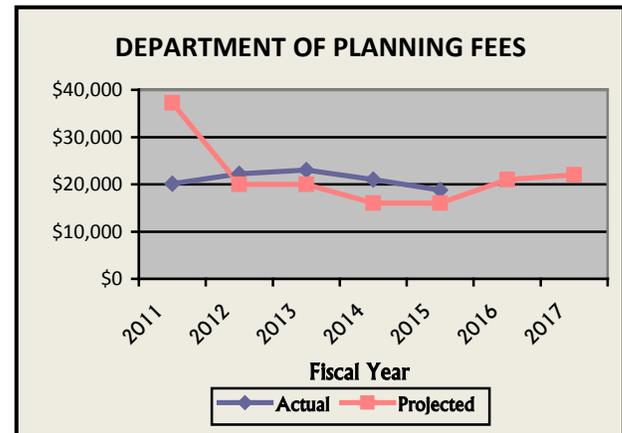
PLANNING DEPARTMENT FEES

The Planning and Code Compliance Division charges fees to other entities and the public for copies of maps and reports. The Division also charges fees for re-zoning requests and subdivision plats and site plan review.

Statute/Authorization: Fees are set by policy of the Commission.

Basis: Map fees are charged on a per map or per report basis. Subdivision regulation fees are determined by the number of lots. Re-zoning requests fees are determined by the type of zoning.

Rate/Structure: Special order maps and reports may vary in price due to different sizes and/or the amount of color used. Fees charged for rezoning requests are charged for 1 acre with a \$25.00 additional charge for each acre up to a maximum amount. Preliminary plat fees listed in the schedule below show the basic fee. Additional minimal charges per lot are also allowed.



Projections: Revenue is budgeted at \$21,000 for FY2016 and \$22,000 for FY2017.

GENERAL FUND COUNTY OFFICE REVENUE PLANNING	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Map Fees							
Subdivision Regulations	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Preliminary Plat Fees							
Lots 1-24	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
Lots 25-75	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00
Lots 76+	\$ 325.00	\$ 325.00	\$ 325.00	\$ 325.00	\$ 325.00	\$ 325.00	\$ 325.00
Drainage/Utility Easement Abandonment	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Summary Plat	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Final Plat Revision	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Financial Security establishment	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Financial Security Renewal	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Revision of Preliminary Plans	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Variance Fee	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Site Plan Review (Application for Development)							
Planned Office District	\$ 50.00	\$ 50.00	\$ 50.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
Neighborhood Commercial District	\$ 50.00	\$ 50.00	\$ 50.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
Planned Development District	\$ 50.00	\$ 50.00	\$ 50.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
Flexible Review District	\$ 50.00	\$ 50.00	\$ 50.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
Re-zoning Fees							
R-S, R-20, R-15, R-10, R-7.5, ESD-PM	\$ 50.00	\$ 50.00	\$ 50.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00
RM2-RM20, R-MA	\$ 150.00	\$ 150.00	\$ 150.00	\$ 205.00	\$ 205.00	\$ 205.00	\$ 205.00
O-D, POD, NC, C-1, C-2, S-1, I-1	\$ 200.00	\$ 200.00	\$ 200.00	\$ 270.00	\$ 270.00	\$ 270.00	\$ 270.00
PD	\$ 250.00	\$ 250.00	\$ 250.00	\$ 650.00	\$ 650.00	\$ 650.00	\$ 650.00
FRD				\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00
Text Amendments	\$ 75.00	\$ 75.00	\$ 75.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Planning Revenue Collection History	\$20,145	\$ 26,216	\$ 23,054	\$ 21,015	\$ 18,790	\$ 21,000	\$ 22,000
Percent Change from Prior Year	-29.38%	30.14%	-12.06%	-8.84%	-10.59%	11.76%	4.76%

LAW ENFORCEMENT SUPPORT FEES

The Records Division and the Forensics Division of the Department of Public Safety collect fees for support of law enforcement related activities, such as records management and forensics.

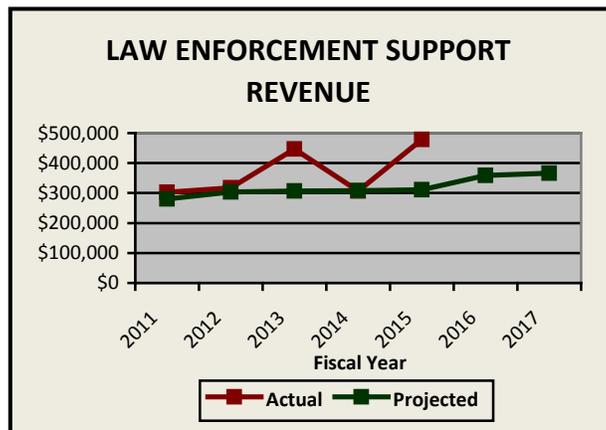
Statute/Authorization: Greenville County Code, Chapter 7, Article I, Section 7-1 identifies a schedule of fees for law enforcement support services.

Basis: Fees charged are based on a per person, per record, per request, or per photograph basis.

Rate/Structure: The chart below shows the rate structure for fees received from law enforcement support functions. EMS Patient Chart Forms require subpoena and/or patient authorization.

Projection: Law Enforcement Support revenue has remained fairly stable in the past five year with an average of \$370,000. Projections for the current biennium reflect the trend of the prior years. The FY2016/FY2017 revenue is projected to be \$359,040 and \$366,221 respectively

GENERAL FUND COUNTY OFFICE REVENUE LAW ENFORCEMENT SUPPORT	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Copy of Accident Report	\$ 6.00	\$ 6.00	\$ 6.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
Copy of Basic Incident Report	\$ 6.00	\$ 6.00	\$ 6.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
Computer Generated Information							
Up to 10 pages	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Per page after 10 pages	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50
Local Background Check - 5 year search				\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Local Background Check - 10 year search				\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Local Background Check - beyond 10 year search				\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Detention Medical Records - Processing Fee				\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Detention Records (jail time, booking report, etc...)	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00
Electronic Booking Records				\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
Records Subpoena - Civil/Criminal	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00
Court Appearances	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Law Enforcement Revenue Collection History	\$ 302,671	\$ 317,861	\$ 446,936	\$ 306,600	\$ 479,200	\$ 359,040	\$ 366,221
Percent Change from Prior Year	-10.66%	5.02%	40.61%	-31.40%	56.29%	-25.08%	2.00%



ENGINEERING FEES

The Community Development and Planning Department (Engineering Division) collects permit fees for encroaching on the County’s right-of-way. Beginning in FY2005, a new fee For Land Development Review was implemented to cover development related services provided by the department.

Statute/Authorization:

- Greenville County Code, Chapter 18, Article VI, Section 18-63 provides for the permit fee schedule for all longitudinal and transverse installations with a road’s right-of-way. County Ordinance 2420, approved November 30, 1992 incorporated this fee schedule into the Greenville County Code.
- Land Review Fees - These fees were approved by County Council in FY2005 for the purpose of covering the cost related to development services provided by the department.

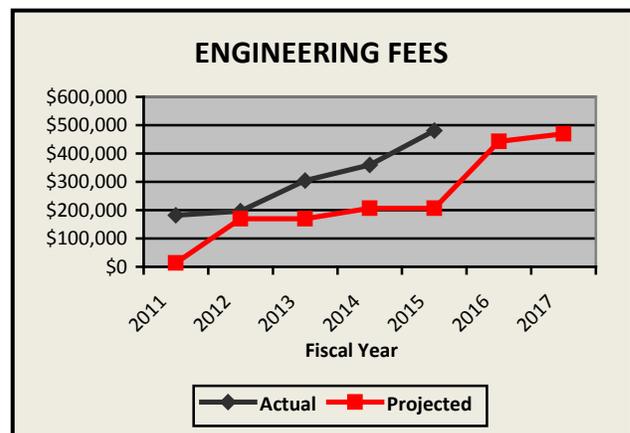
Basis: The permit is based on the number of lineal feet encroached upon by the entity. The Land Review fees are based on acres per subdivision.

Rate/Structure:

- Encroachment Permits - An encroachment permit in the amount of \$35.00 is charged for the initial twenty thousand (20,000) lineal feet of each encroachment plus an additional \$35.00 permit fee for each additional twenty thousand (20,000) feet or portions thereof. When a lineal measurement cannot accurately describe the amount of disturbance, a minimum \$35.00 permit fee is charged. An additional \$35.00 is charged for each additional five (5) acres of disturbance.
- Land Review Fees – Land Development Review fees are determined by the number of acres per subdivision, with additional charges for re-inspections and variances.

GENERAL FUND COUNTY OFFICE REVENUE COMMUNITY DEVELOPMENT AND PLANNING	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Encroachment Permits/Subdivision Plan Review	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
Collection History	\$ 22,100	\$ 26,670	\$ 32,949	\$ 43,437	\$ 63,775	\$ 42,858	\$ 44,144
Percent Change from Prior Year	-1.47%	20.68%	23.54%	31.83%	46.82%	-32.80%	3.00%
Grading Permits	varies						
Collection History	\$ 159,549	\$ 169,516	\$ 271,649	\$ 315,592	\$ 416,653	\$ 400,000	\$ 425,000
Percent Change from Prior Year	-16.67%	6.25%	60.25%	16.18%	32.02%	-4.00%	6.25%
Community Development and Planning Collection History	\$ 181,649	\$ 196,186	\$ 304,598	\$ 359,029	\$ 480,428	\$ 442,858	\$ 469,144
Percent Change from Prior Year	-16.25%	8.00%	55.26%	17.87%	33.81%	-7.82%	5.94%

Projections: Revenue for Land Development fees increased dramatically in the past three years due to increase revenue from grading permits. Revenue for the FY2016/FY2017 biennium is budgeted to be \$442,858 and \$469,144.



REAL PROPERTY SERVICES FEES

Tax Assessment Map Fees are charged by the Real Property Services Division for map copies and by the GIS Division for GIS products. In FY2007, the Division also began handling mobile home permits.

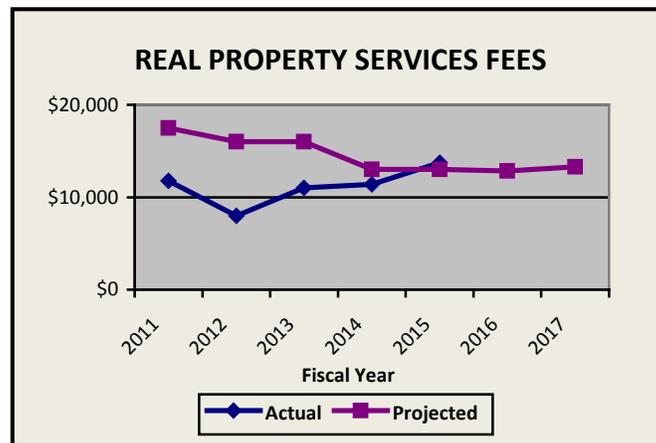
Statute/Authorization:

- Authorization for charges for map copies and GIS products comes from a County Council motion supporting the department policy regarding these products on October 19, 1999.
- Mobile home permits are authorized by Greenville County Code, Chapter 7, Article I, Section 7-1.

Basis: Fees charged are based on the cost to reproduce the requested tax map copies and GIS products.

Rate/Structure: The rate structure for the tax assessment map fees and GIS products is listed below as authorized by County Council motion.

Projection: The current biennium budget projection for Real Property Services fees remains stable and consistent with actual collections of the previous two years. The projection for FY2016 and FY2017 is \$12,828 and \$13,278 respectively.



GENERAL FUND COUNTY OFFICE REVENUE REAL PROPERTY SERVICES FEES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Tax Maps (Blueprints)							
Size 8.5 x 11	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25
Size 12 x 18	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50
Size 27 x 30	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
Size 24 x 36	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
Tax Maps (Bond Copies)							
Size 8.5 x 11	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
Size 12 x 18	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Size 18 x 24	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Size 27 x 30	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Size 24 x 36	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Aerial/Topos (Blueprints)							
Size 8.5 x 11	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
Size 12 x 18	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Size 27 x 30	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00
Size 24 x 36	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Size 32 x 32	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Size 38 x 38	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Overlays							
Size 8.5 x 11	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Size 12 x 18	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
Size 24 x 36	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00
County Maps (Blueprints)							
Full Size	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Overlay	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
County Maps (Bond Copies)							
One Map	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Two Maps	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
Color Laser Set 11 x 17	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00
GIS Products:							
Letter Size Paper Map	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
Map 11 x 17	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00
Large Format Paper Map (black & white)	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Large Format Paper Map (color)	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
GIS data	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
Collection History	\$ 11,775	\$ 7,972	\$ 11,008	\$ 11,393	\$ 13,735	\$ 12,828	\$ 13,278
Percent Change from Prior Year	-33.91%	-32.30%	38.08%	3.50%	20.56%	-6.60%	3.51%
Mobile Home Permit Collection History	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Percent Change from Prior Year	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Real Property Revenue Collection History	\$ 11,775	\$ 7,972	\$ 11,008	\$ 11,393	\$ 13,735	\$ 12,828	\$ 13,278
Percent Change from Prior Year	-41.48%	-32.30%	38.08%	3.50%	20.56%	-6.60%	3.51%

ZONING FEES

The Code Enforcement Division of the Community Development and Planning Department also collects fees for appeal applications for the Zoning Board of Appeals and permit fees for renewal of billboard permits.

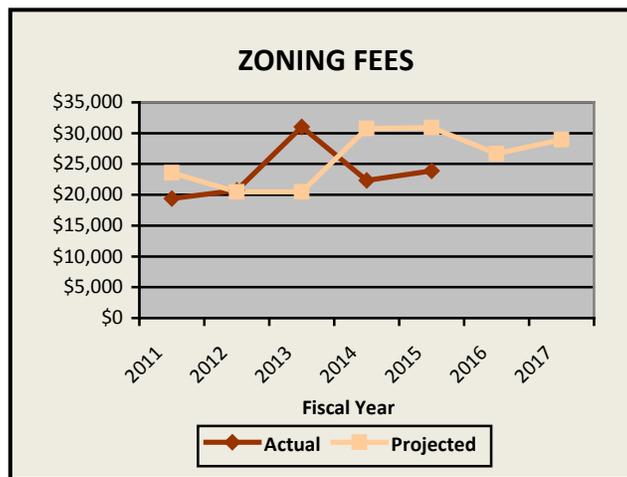
Statute/Authorization: Greenville County Code, Chapter 19, Article III, Section 19-45 provides for a renewal fee for billboard permits. Greenville County Code, Appendix A – Zoning Ordinance, Article 9, Section 9.8 outlines the fees charged by the Zoning Board of Appeals.

Basis: The basis of the fee is set by the Zoning Ordinance.

Rate/Structure: The following chart illustrates the rate structure for zoning fees as charged by the Planning and Code Compliance Division and authorized through the Zoning Ordinance.

Projection: The current biennium projection of Zoning fees remains consistent with the actual revenue collected over the past five years. The projection for FY2016 and FY2017 is \$28,687 and \$28,948 respectively.

GENERAL FUND COUNTY OFFICE REVENUE ZONING FEES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Zoning Board Appeals Fees	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Zoning Verifications				\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Billboard Permit Renewal Fee	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
Zoning Revenue Collection History	\$ 19,375	\$ 20,740	\$ 31,035	\$ 22,320	\$ 23,880	\$ 28,687	\$ 28,948
Percent Change from Prior Year	-5.14%	7.05%	49.64%	-28.08%	6.99%	20.13%	0.91%



INTERGOVERNMENTAL REVENUE

MOTOR CARRIER FEE-IN-LIEU/MANUFACTURING DEPRECIATION STATE REIMBURSEMENT/STATE ALLOCATION

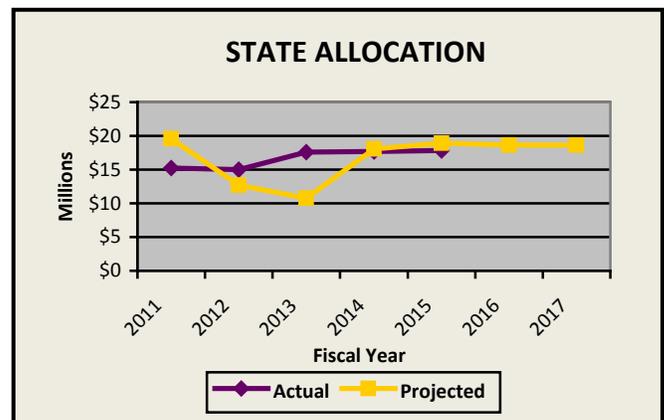
The South Carolina State Aid to Subdivisions Act created a local government fund, of which a portion of the funds is distributed to the counties and municipalities. The Local Government Fund is funded by State general fund revenues. Per the Act, the Local Government Fund provides the means for counties to provide funds for county offices of state agencies for which the county is required to provide funding by state law.

Statute/Authorization: South Carolina Code of Laws, Section 6-27-40 provides for the distribution of a portion of the State general fund appropriated to counties and municipalities.

Base: Eighty-three and two hundred seventy-eight thousandths percent (83.278%) of the Local Government Fund is distributed to South Carolina counties. Each county receives an amount based on the ratio of the county's population of the whole population in the most recent census.

Rate/Structure: The Local Government Fund is distributed quarterly with counties receiving 83.278% and municipalities receiving 16.722% of the distribution.

Projection: During FY2009, the State General Assembly implemented a \$50 million reduction in the Local Government Fund for FY2010. Greenville County's portion of the fund decreased 15.68% from FY2008. Since that time, revenue has slightly increased but never rebounded to its former level. The Intergovernmental revenue for the FY2016/FY2017 biennium budget is projected to be \$18.6 million for each year. The projection for the current biennium anticipates future modest increases for State Appropriations.



GENERAL FUND INTERGOVERNMENTAL REVENUE STATE ALLOCATIONS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Motor Carrier Fee-In-Lieu Percent Change from Prior Year	\$ 114,056 -13.19%	\$ 103,271 -9.46%	\$ 108,930 5.48%	\$ 113,906 4.57%	\$ 121,781 6.91%	\$ 114,000 -6.39%	\$ 114,000 0.00%
Manufacturing Depreciation State Reimb Percent Change from Prior Year	\$ 808,579 3.30%	\$ 839,966 3.88%	\$ 759,715 -9.55%	\$ 882,035 16.10%	\$ 928,183 5.23%	\$ 882,035 -4.97%	\$ 882,035 0.00%
County Wide Utilities Percent Change from Prior Year	\$ 22,177 -2.86%	\$ 130,586 488.83%	\$ 129,983 -0.46%	\$ 33,135 -74.51%	\$ 14,168 -57.24%	\$ 35,000 147.03%	\$ 35,000 0.00%
State Allocation Percent Change from Prior Year	\$ 15,219,028 -12.63%	\$ 13,944,438 -8.37%	\$ 16,595,560 19.01%	\$ 16,668,125 0.44%	\$ 16,772,603 0.63%	\$ 17,615,711 5.03%	\$ 17,615,711 0.00%
Total State Allocations Percent Change from Prior Year	\$ 16,163,841 -11.94%	\$ 15,018,261 -7.09%	\$ 17,594,188 17.15%	\$ 17,697,201 0.59%	\$ 17,836,734 0.79%	\$ 18,646,746 4.54%	\$ 18,646,746 0.00%

VETERAN’S AFFAIRS ALLOCATION

Each county in South Carolina receives an annual allocation of the annual general appropriations act of the State for the purpose of assisting in the operation of the Veteran’s Affairs Office.

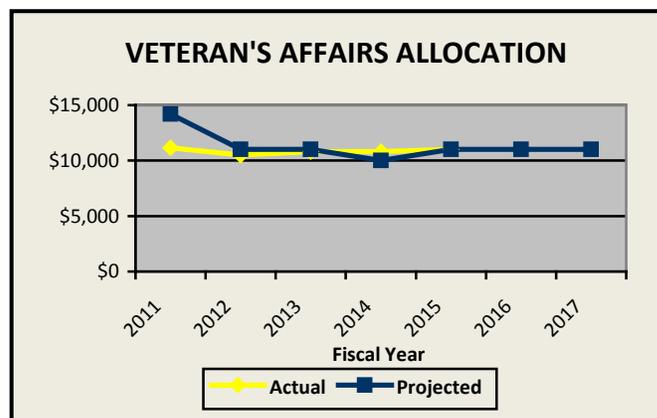
Statute/Authorization: South Carolina General Appropriations Act, Part 1B, Section 56DD.21 – Governor’s Office provides for the allocation of an appropriation for the sole benefit and use of the County Veterans’ Affairs Offices.

Base: Revenue is based on an appropriation in the State of South Carolina’s budget.

Rate/Structure: According to the Appropriations Act, each county receives an effective annual amount equal to 100% of the amount allocated for the prior fiscal year plus and amount equivalent to base pay increases for state employees, less any adjustments made for state budget reductions. This allocation is distributed to counties on a quarterly basis.

Projection: The current biennium budget is based on the previous two years of history with a projection of \$11,000 for FY2016 and \$11,000 for FY2017.

GENERAL FUND INTERGOVERNMENTAL REVENUE VETERANS AFFAIRS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Veterans Affairs	\$ 11,163	\$ 10,494	\$ 10,809	\$ 10,809	\$ 11,025	\$ 11,000	\$ 11,000
Percent Change from Prior Year	0.00%	-6.00%	3.00%	0.00%	2.00%	-0.23%	0.00%



ACCOMMODATIONS TAX – GENERAL FUND

This revenue is provided as the General Fund portion of a two (2%) percent tax on motel/hotel room rentals. Accommodations Tax monies are collected by the State and remitted on a quarterly basis to the municipality or county in which it was collected. The funds must be spent on tourism promotion and tourism-related expenditures.

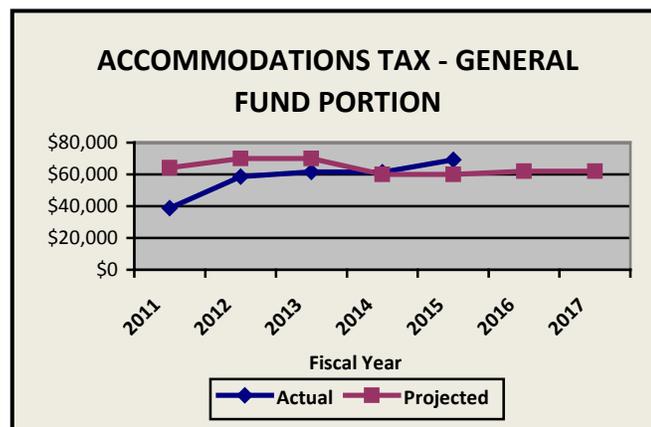
Statute/Authorization: South Carolina Code of Laws, Sections 12-36-920 and 12-36-2630 provide for the collection of an accommodation tax on lodging and accommodations furnished to transients. Section 6-4-10 provides for the distribution of this tax.

Base: The General Fund portion of the Accommodations tax is based on the distribution structure of the tax.

Rate/Structure: The accommodations tax is set at two (2%) percent of room rentals. For counties collecting more than \$50,000, the first \$25,000 of receipts must be allocated to the County’s general fund; then, five (5%) percent of the balance must be allocated to the County’s general fund.

Projection: The current biennium budget projects the general fund portion of the revenue for Accommodations Tax to be \$62,000 for both years of the biennium budget which is consistent with actual collections in the past five fiscal years.

GENERAL FUND INTERGOVERNMENTAL REVENUE ACCOMMODATIONS TAX	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Accommodations Tax	\$ 38,746	\$ 58,626	\$ 61,562	\$ 61,460	\$ 69,210	\$ 62,000	\$ 62,000
Percent Change from Prior Year	-30.77%	51.31%	5.01%	-0.17%	12.61%	-10.42%	0.00%



MERCHANT'S INVENTORY

This revenue source is a reimbursement from the State of South Carolina for the County's loss of revenue as a result of the business inventory tax exemption.

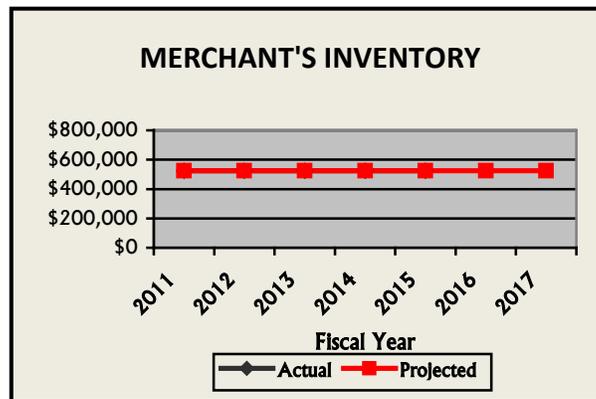
Statute/Authorization: South Carolina Code of Laws, Section 12-37-450 provides for a reimbursement to counties and municipalities for revenue lost as a result of the business inventory tax exemption.

Base: The reimbursement is based on the 1987 tax millage and 1987 tax year assessed value of inventories in the County.

Rate/Structure: Annually the State credits to the Trust Fund for Tax Relief whatever amount necessary to reimburse fully counties and municipalities for the required amount. The State makes remittances of the reimbursement quarterly.

Projection: In FY2006, there was an over accrual of one quarterly payment for the Merchants Inventory Tax; consequently, actual collections were overstated. This was corrected in FY2007. Projected revenue is consistent with collections in previous years and remains a constant \$523,743 for both years of the biennium.

GENERAL FUND INTERGOVERNMENTAL REVENUE MERCHANTS INVENTORY	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Merchants Inventory	\$ 523,743	\$ 523,743	\$ 523,743	\$ 523,743	\$ 523,743	\$ 523,743	\$ 523,743
Percent Change from Prior Year	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%



MULTI-COUNTY PARKS

This revenue source is a payment from other counties. This revenue category was not separated and reported individually until FY2009.

Projection: This source is projected at \$110,000 in each year of the biennium based on information from the past three years.

GENERAL FUND INTERGOVERNMENTAL REVENUE MULTI COUNTY PARKS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Multi County Parks	\$ 118,956	\$ 135,048	\$ 91,884	\$ 101,846	\$ 121,581	\$ 110,000	\$ 110,000
Percent Change from Prior Year	-13.44%	13.53%	-31.96%	10.84%	19.38%	-9.53%	0.00%

DETENTION CENTER – INTERGOVERNMENTAL REVENUE

The Public Safety Department collects revenue for the incarceration of state, other county or municipal jail inmates housed in the Detention Center on contracts between the county and other governmental entities. This revenue is for all services necessary, appropriate, or incidental to the housing and care of the inmates.

Statute/Authorization: The County receives revenue through the Public Safety Department based on the following laws and agreements:

- South Carolina Code of Laws, Section 2-48-20 provides that the County may enter into contracts for the incarceration of state, county, or municipal jail inmates and all services necessary, appropriate, and incidental to the housing and care of the inmates.

Base: The Detention Center per day charge for inmate incarceration is based on a previously established hourly rate, adjusted yearly for inflation through the Consumer Price Index. The hourly rate was determined by direct and indirect costs of operating the Detention Center and established in the 1992 contract.

Rate/Structure: The rate structure of fees charge by the Detention Center is listed below as authorized by the above-referenced agreements.

Projections: In years prior to FY2012, Detention Center fees from municipalities and the federal government were classified as County Office revenue. The budget for FY2016 and FY2017 for Detention Center intergovernmental revenue is based on historical trends.

GENERAL FUND INTERGOVERNMENTAL REVENUE DETENTION CENTER FEES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Detention Center Fee Schedule:							
Inmate Housing - Municipalities		\$ 51.62	\$ 51.62	\$ 51.62	\$ 54.48	\$ 56.19	\$ 56.19
Inmate Housing - Federal		\$ 45.58	\$ 45.58	\$ 45.58	\$ 45.53	\$ 45.53	\$ 45.53
Collection History		\$ 853,026	\$ 812,748	\$ 828,254	\$ 1,094,951	\$ 1,049,289	\$ 1,049,289
Percent Change from Prior Year			-4.72%	1.91%	32.20%	-4.17%	0.00%
Detention Center Revenue Collection History	\$ -	\$ 853,026	\$ 812,748	\$ 828,254	\$ 1,094,951	\$ 1,049,289	\$ 1,049,289
Percent Change from Prior Year			-4.72%	1.91%	32.20%	-4.17%	0.00%

Beginning FY2012, Detention Center Fees from municipalities and the federal government are considered intergovernmental revenue

OTHER INTERGOVERNMENTAL REVENUE

Miscellaneous income received by the County from intergovernmental sources is reported in this category. The following chart represents the collection history of these revenue categories.

Projection: Other revenue is projected at \$40,000 for each year of the biennium.

GENERAL FUND INTERGOVERNMENTAL REVENUE OTHER REVENUE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Other Revenue	\$ 29,267	\$ 30,850	\$ 36,381	\$ 37,720	\$ 58,348	\$ 40,000	\$ 40,000
Percent Change from Prior Year	-46.53%	5.41%	17.93%	3.68%	54.69%	-31.45%	0.00%

DSS RENT

The County is also reimbursed by the State of South Carolina for utility and telephone costs associated with the space provided for the state agency of the Department of Social Services. Prior to FY2012, DSS rent was considered in the Other Revenue category.

GENERAL FUND INTERGOVERNMENTAL REVENUE RENTS (DSS)	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Rents		\$ 236,958	\$ 255,814	\$ 256,143	\$ 259,358	\$ 256,000	\$ 256,000
Percent Change from Prior Year			7.96%	0.13%	1.26%	-1.29%	0.00%

Beginning FY2012, DSS Revenues is considered Intergovernmental Revenues

OTHER REVENUE

INTEREST INCOME – GENERAL FUND

Interest revenue is generated in all of the County’s funds that have cash reserves. This revenue source is interest earnings on funds held by the County in the General Fund. Revenue is earned from an investment portfolio that balances long-term gains with projected cash flow requirements.

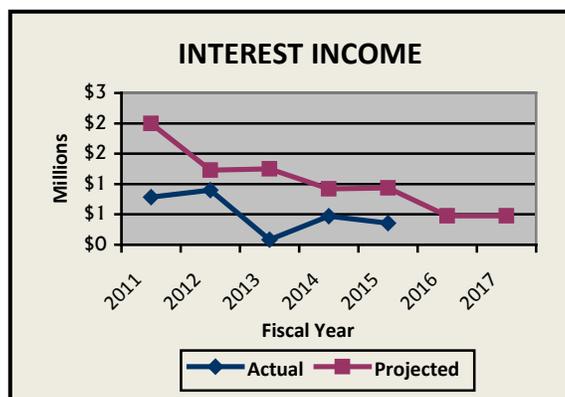
Statute/Authorization: South Carolina Code of Laws, Section 12-45-220 provides for county treasurers to invest or reinvest any sum of money not necessary for current expenses. County money may be invested in the following instruments:

- (1) Obligations of the United States and agencies thereof
- (2) General obligations of the State of South Carolina or any of its political units
- (3) Savings and Loan Associations to the extent that the same are insured by an agency of the federal government
- (4) Certificates of deposit where the certificates are collaterally secured by securities of the type described in (1) and (2) above held by a third party as escrow agent of custodian, of a market value not less than the amount of the certificates of deposit so secured, including interest; provided, however, such collateral shall not be required to the extent the same are insured by an agency of the federal government
- (5) Repurchase agreements when collateralized by securities as set forth in this section
- (6) No load open-ended or closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company of savings and loan association or other financial institution when acting as trustee or agent for a bond or other bond debt issue of that local government unit, political subdivision, or county treasurer if the particular portfolio of the investment company or investment trust in which the investment is made (i) is limited to obligations described in items (1), (2), and (5) of this subsection, and (ii) has among its objectives the attempt to maintain a constant net asset value of one dollar a share and to that end, value its assets by the amortized cost method.

Base: Interest revenue is based on available cash balances that can be invested in short-term, high quality investments and the current rate of return on the investments.

Rate/Structure: This source of revenue is subject to the average balance of funds held in an interest-bearing account, as well as prevailing interest rates.

Projection: For the current biennium, interest earnings are conservative based on concerns about low interest rates and utilization of the fund balance. The projections are estimated based on average cash balances.



GENERAL FUND OTHER REVENUE INTEREST INCOME	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Interest Income	\$ 781,940	\$ 901,218	\$ 83,307	\$ 468,118	\$ 356,180	\$ 475,000	\$ 475,000
Percent Change from Prior Year	-52.39%	15.25%	-90.76%	461.92%	-23.91%	33.36%	0.00%

RENTS

The County charges rent to several tenants who lease space in County owned facilities. Currently, the County leases space to ten (10) agencies that provide state, federal, and human services.

Statute/Authorization: This revenue is authorized by contractual agreement entered into between the County of Greenville and the tenant.

Rate/Structure: Rental space is leased at a price per square foot as approved by Council.

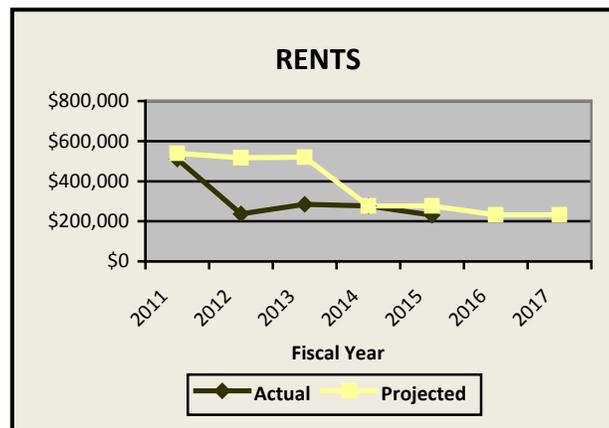
GENERAL FUND OTHER REVENUE RENTS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET	
Rents	\$ 510,868	\$ 267,113	\$ 284,020	\$ 276,285	\$ 231,365	\$ 231,880	\$ 231,880	
Percent Change from Prior Year		-2.18%	-47.71%	6.33%	-2.72%	-16.26%	0.22%	0.00%

Beginning FY2012, DSS Revenues is considered Intergovernmental Revenues

Current Tenants: The County of Greenville currently leases office space to the following agencies:

- USDA/Soil Conservation/FHA
- US Marshall's Office
- Land Resources
- Cobb Tire
- Redevelopment Authority
- AARP
- DHEC
- Alzheimer's Association
- SC Business Coalition on Health
- USC – Children's Law Center

Projection: The current biennium budget is \$231,880 for both years of the biennium. In years prior to FY2012, DSS rent is shown as part of the Rents in the Other Revenue category. DSS Rent is now classified as Intergovernmental Revenue.



INDIRECT COSTS & ADMINISTRATIVE FEES

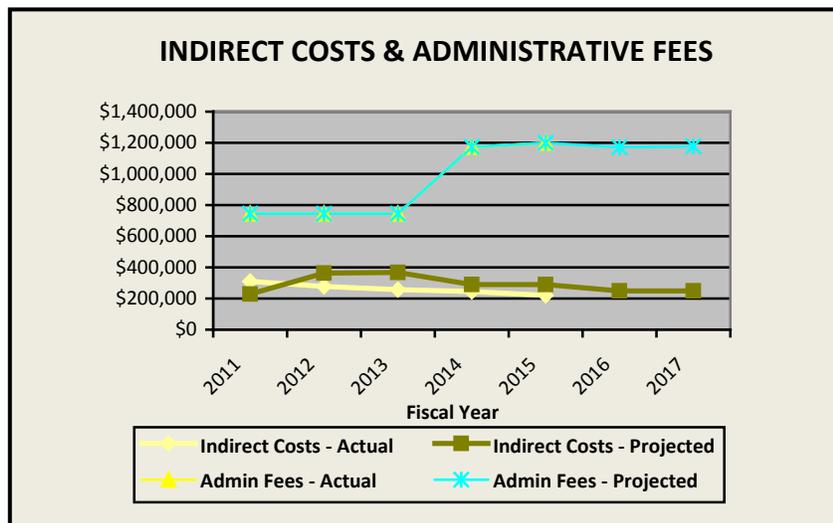
Indirect cost revenue is derived from services that General Fund departments provide to departments of other funds. For example, the Solid Waste Department (Enterprise Fund) will reimburse the General Fund for services provided by the Financial Operations Division for payroll processing and Human Resources Division for posting employment vacancies. Administrative Fees are charged to the Enterprise Funds (Solid Waste and Stormwater) and to the Health Insurance Internal Service Fund.

Statute/Authorization: Indirect cost allocation is approved by County Council policy through the budget process. Internal fees are a mechanism to transfer costs to units providing services.

Base: The level of service other departments require determines the revenues generated for the supply department. Indirect costs are based upon statistics regarding the level of service a department provides to another department, and can vary from year to year.

Rate/Structure: Indirect costs are calculated using a cost allocation system that is updated to reflect prior year actual costs and adopted budgets. An indirect cost allocation is determined annually to be used with grant applications. This allocation is used to apply indirect costs to services provided by General Fund departments to other funds. Administrative fees are based on a percentage of revenues as determined during the budget process.

GENERAL FUND OTHER REVENUE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET	
Indirect Costs	\$ 311,077	\$ 277,726	\$ 256,766	\$ 244,966	\$ 220,137	\$ 250,000	\$ 250,000	
Percent Change from Prior Year		-16.72%	-10.72%	-7.55%	-4.60%	-10.14%	13.57%	0.00%
Administrative Fees	\$ 744,755	\$ 744,755	\$ 744,755	\$ 1,172,573	\$ 1,200,514	\$ 1,170,625	\$ 1,177,486	
Percent Change from Prior Year		0.00%	0.00%	0.00%	57.44%	2.38%	-2.49%	0.59%



CABLE FRANCHISE FEES

This revenue consists of a non-exclusive franchise fee for use of public rights-of-way for equipment construction and maintenance for cable television companies. Franchise fees are collected from cable businesses having an agreement with the County allowing the operation of their businesses within the County.

Statute/Authorization: Franchise fee authority is established by County ordinance with providers of services within the County. The County has the following franchise agreements:

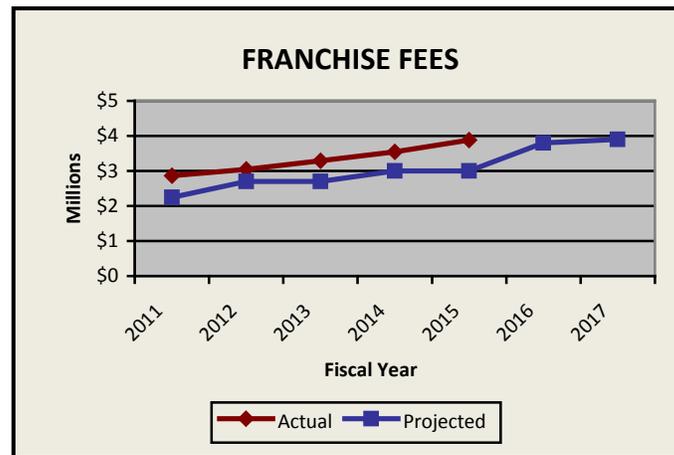
- Local ordinance authorizes franchise agreements with *Charter Communications* and *Bellsouth Communications*

Base: Revenues are based on a percentage of the gross sales earned by the franchise. As a franchise’s gross sales increases through normal population growth, the County realizes an increase in franchise fee revenue.

Rate/Formula: The percentage collected is five percent (5%) of gross annual basic subscriber revenues based on the franchise agreement.

Projection: These fees are projected to maintain a stable amount of revenue during the biennium based on historical data of the last five years. The projection for the FY2016/FY2017 biennium budget is \$3,800,000 and \$3,900,000.

GENERAL FUND OTHER REVENUE FRANCHISE FEES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Franchise Fees	\$ 2,860,973	3,044,945	3,292,950	\$ 3,548,874	\$ 3,879,938	\$ 3,800,000	\$ 3,900,000
Percent Change from Prior Year	4.38%	6.43%	8.14%	7.77%	9.33%	-2.06%	2.63%

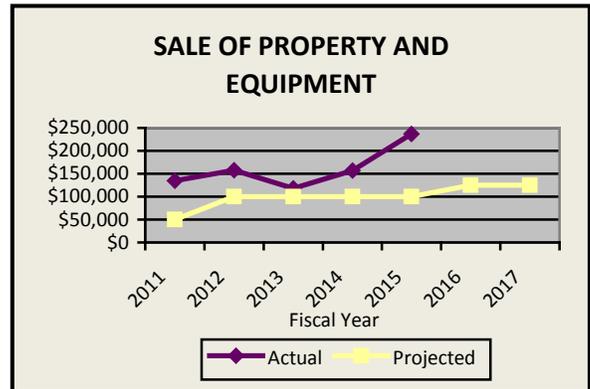


SALE OF PROPERTY AND EQUIPMENT

This revenue source is derived from proceeds from the sale of surplus equipment. The sale is held annually in the third or fourth quarters of the fiscal year.

Statute/Authorization: Greenville County Code, Chapter 2, Article 9, Section 2-303 (based on Ordinance 1456, 10/15/1985) provides for the disposal of surplus personal property belonging to the County.

The chart below shows the collection history for this revenue source:



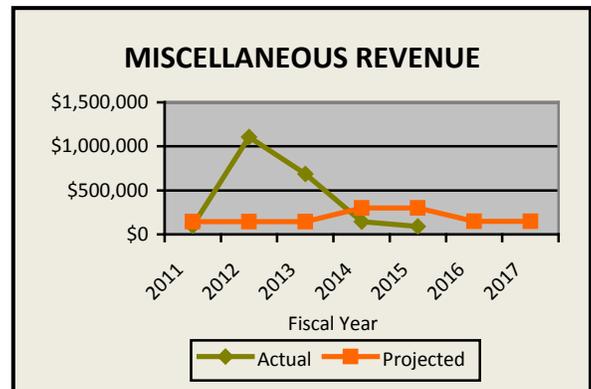
Projection: Projections for this revenue source are projected conservatively for FY2016 and FY2017 due to replacement of vehicles annually and historical data.

GENERAL FUND OTHER REVENUE SALE OF PROPERTY & EQUIPMENT	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET	
Sale of Property and Equipment	\$ 134,783	\$ 157,748	\$ 117,870	\$ 156,951	\$ 236,483	\$ 125,000	\$ 125,000	
Percent Change from Prior Year		34.38%	17.04%	-25.28%	33.16%	50.67%	-47.14%	0.00%

MISCELLANEOUS REVENUE

The following chart shows the miscellaneous revenue collected by the County. This revenue includes charges for copies, Freedom of Information Requests, returned check charges, etc. The following chart and graph show the actual collections and projections for this revenue source.

Projection: In FY2012 actual revenues were drastically greater than projected. The unpredictability of this source makes projections difficult. Miscellaneous Revenue is projected at \$150,000 in both years of the biennium.



GENERAL FUND OTHER REVENUE MISCELLANEOUS REVENUE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET	
Miscellaneous Revenue	\$ 98,558	\$ 1,105,601	\$ 685,267	\$ 143,520	\$ 91,494	\$ 150,000	\$ 150,000	
Percent Change from Prior Year		-67.82%	1021.78%	-38.02%	-79.06%	-36.25%	63.95%	0.00%

TAX SALE REVENUE

The FY2016/FY2017 biennium budget includes a revenue source from tax sale revenue. These funds are unspent administrative fees for use by the Tax Sale that have accrued for several years.

Projection: A total of \$800,000 for FY2016 is expected to be received by the General Fund from this tax sale revenue.

GENERAL FUND TAX SALE REVENUE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Tax Sale Revenue				\$ 1,600,000	\$ 1,815,000	\$ 800,000	\$ -
Percent Change from Prior Year					13.44%		-100.00%

SPECIAL REVENUE FUNDS

The FY2016/FY2017 biennium budget includes the following special revenue funds: Accommodations Tax, E-911, Hospitality Tax, Infrastructure Bank, Medical Charities, Parks, Recreation, and Tourism, Road Program, and Victim’s Rights. There are many other types of special revenue programs that are approved throughout the year, but these are required to have individual Council approval during the budget process.

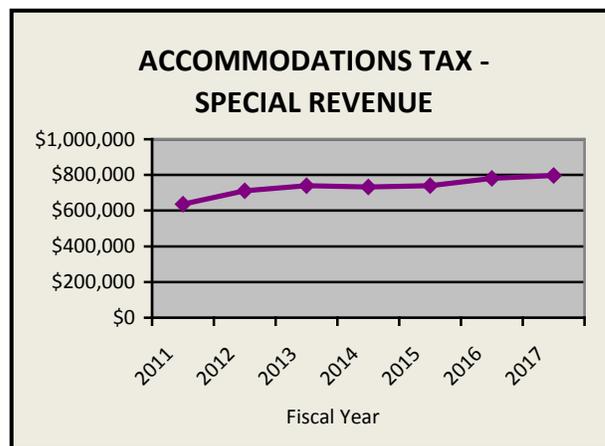
ACCOMMODATIONS TAX – SPECIAL REVENUE

A two (2%) percent tax on motel/hotel room rentals is collected by the State and remitted on a quarterly basis to the municipality or county in which it was collected. The funds must be spent on tourism-related expenditures.

Statute/Authorization: South Carolina Code of Laws, Sections 12-36-920 and 12-36-2630 provide for the collection of an accommodation tax on lodging and accommodations furnished to transients. Section 6-4-10 provides for the distribution of this tax.

Base: The Accommodations Tax is based on annual hotel/motel gross receipts in the County.

Rate/Structure: The accommodations tax is set at two (2%) percent of room rentals. For counties collecting more than \$50,000, the first \$25,000 of receipts must be allocated to the County’s general fund; then, five (5%) percent of the balance must be allocated to the County’s general fund. Then, thirty percent (30%) of the funds are disbursed to the Convention and Visitor’s Bureau. The remaining funds are used for projects. The County Accommodations Tax Advisory Committee annually receives applications for community projects from agencies and/or organizations. Project submittals are reviewed for eligibility based on the state accommodations tax law, the need for funding, and the availability of funds. The Committee’s annual recommendation is forwarded to the County Council for approval.



Projection: Revenue has fluctuated since it is based on motel/hotel room night usage. Projected revenue funds for the current biennium are based on prior year receipts and current room night usage. Revenue will be first disbursed to the County and to the Convention and Visitor’s Bureau (30%) prior to being available for project funding. Actual funding available for projects in each year of the biennium is projected to be \$780,424 in FY2016 and \$796,032 for FY2017.

SPECIAL REVENUE ACCOMMODATIONS TAX	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Accommodations Tax	\$ 637,148	\$ 710,675	\$ 739,612	\$ 732,856	\$ 964,569	\$ 780,424	\$ 796,032
Percent Change from Prior Year	-1.12%	11.54%	4.07%	-0.91%	31.62%	-19.09%	2.00%

E-911

E-911 special revenue is derived from a tariff placed on the phone lines of Greenville County residents and businesses. Wireless phone tariffs are collected at the state level and remitted to counties on a quarterly basis. This revenue supports the E-911 Division of the Greenville County Sheriff’s Office. This service is set up to provide an easily recognizable telephone number in emergency situations that will function county-wide to connect all municipal, special service districts, and EMS services.

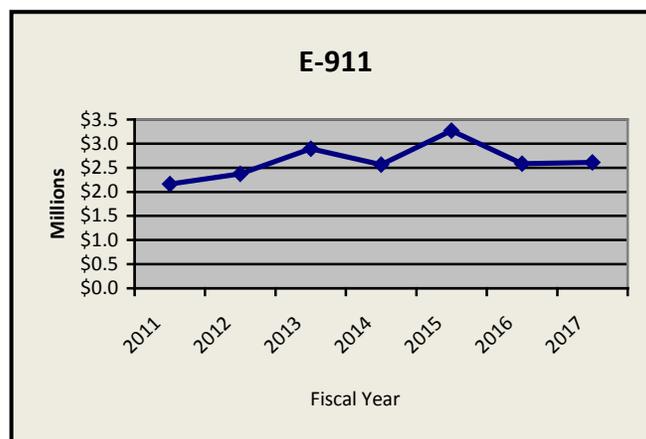
TARIFF ON PHONE BILLS

Statute/Authorization: Greenville County Code, Chapter 6, Article V, Section 6-93 provides for the charge of an E-911 service fee for support, planning, operating and current or future enhancements as required by the county and outlined in South Carolina Code of Laws, Sections 23-47-10 through 80.

Rate/Structure: The initial E-911 service fee charge, which became effective November 18, 1992, was thirty-five cents (\$0.35) per month per applicable subscriber line, for each billed lined intended to have access to emergency service through the county E-911 telephone system. Subsequently, the rate of E-911 service fee charge shall be at a dollar value rate or fraction thereof, as determined by the County Council, not to exceed the limitations provided under South Carolina Code of Laws, Section 23-47-50.

Projection: For the current biennium budget, the tariff is expected to produce approximately \$2.58 million in revenue in FY2016 and \$2.61 million in FY2017.

SPECIAL REVENUE E-911	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Tariff on Phone Bills	\$ 1,284,684	\$ 1,642,414	\$ 1,570,837	\$ 876,856	\$ 1,738,813	\$ 885,625	\$ 894,481
Intergovernmental - State	\$ 854,919	\$ 702,584	\$ 1,324,273	\$ 1,662,618	\$ 1,503,716	\$ 1,679,244	\$ 1,696,037
Other	\$ 18,710	\$ 25,998	\$ -	\$ 21,455	\$ 24,417	\$ 17,500	\$ 17,500
Total	\$ 2,158,314	\$ 2,370,997	\$ 2,895,110	\$ 2,560,929	\$ 3,266,946	\$ 2,582,369	\$ 2,608,018
Percent Change from Prior Year	-2.34%	9.85%	22.11%	-11.54%	27.57%	-20.95%	0.99%



HOSPITALITY TAX

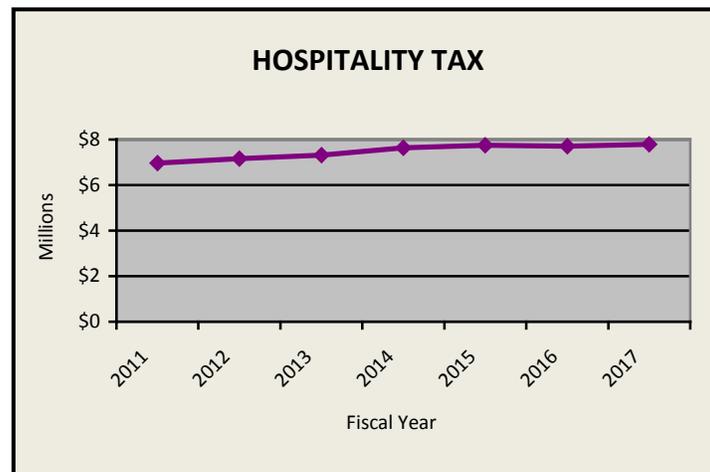
In FY2007, County Council adopted an ordinance establishing a local hospitality tax applicable to all establishments that sell prepared meals and beverages in the unincorporated areas of Greenville County. The purpose of this tax is to provide funds for tourism related capital projects and to provide support of tourism and tourist services.

Statute/Authorization: South Carolina Code of Laws, Article 7, Chapter 1 of Title 6

Rate/Structure: A uniform tax equal to two (2%) percent is imposed on the sales of prepared meals and beverages sold in establishments within the County. Payment of the tax is collected by the provider of the service from the consumer at the time the service is delivered. The provider of the services uses a form to calculate the amount of hospitality tax due to the County and remits this payment as follows: When the estimated average tax amount is more than \$50 a month, on a monthly basis; When the estimated average tax amount is between \$25 and \$50 a month, on a quarterly basis; When the estimated average tax amount is less than \$25 a month, on an annual basis. All revenues received from the hospitality tax shall be deposited into the Hospitality Tax Special Revenue Fund for the main purpose of tourism-related capital projects, the support of tourism, and tourist services that will best serve the tourists from whom the tax was collected.

Projection: Revenues for Hospitality Tax are fairly stable. Projected revenue for the current budget is \$7.7 million for both years of the biennium, which is based on the consistent history.

SPECIAL REVENUE HOSPITALITY TAX	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Hospitality Tax	\$6,887,767	\$7,083,066	\$7,319,810	\$7,604,841	\$7,728,443	\$7,681,050	\$7,757,861
Interest and Investment				\$29,934	\$20,279	\$30,000	\$30,000
Other	\$70,948	\$78,034	\$(1,401)	\$-	\$-	\$-	\$-
Total	\$6,958,716	\$7,161,100	\$7,318,408	\$7,634,775	\$7,748,722	\$7,711,050	\$7,787,861
Percent Change from Prior Year		2.95%	2.84%	3.34%	3.89%	1.63%	-0.61%



INFRASTRUCTURE BANK

The Infrastructure Bank is funded by revenues from the various fee-in-lieu-of-tax and multi-county park agreements and transactions between the County and new industry.

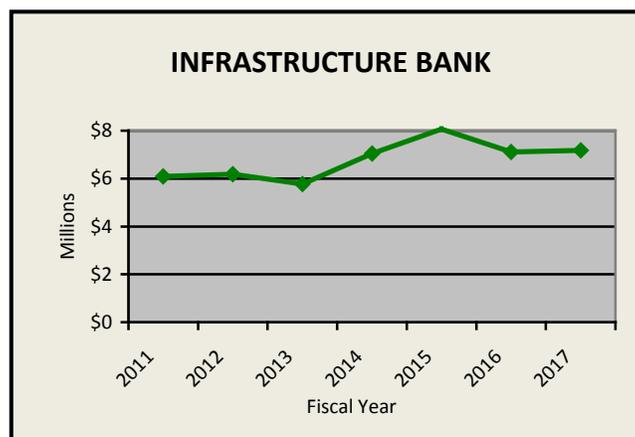
FEE-IN-LIEU-OF-TAX PAYMENTS

Statute/Authorization: This special revenue fund was created in FY1997 as a result of Master Ordinance 2899 adopted in October 1996. This ordinance allows for the County’s portion of fee-in-lieu-of-tax payments to be captured in a special revenue fund to provide infrastructure to support economic development activities.

Structure: The State of South Carolina has adopted an array of property tax inducements and incentives to promote investment in the State. Qualifying investments of \$5 million or more may negotiate for payments in lieu of taxes for a period of 20 years based on assessment ratios of as little as six percent (6%) and using millage rates that are either established up-front or change every fifth year. Certain projects may also design a payment schedule as long as the present value of the payments under the schedule are equal to the present value of the payments that would have been made without the schedule. The State also provides an even more generous inducement for projects creating at least 200 new jobs and which provide new investment of not less than \$200 million and total investment of not less than \$400 million. These projects may negotiate for payments based on assessment ratios of as low as four percent (4%) and for a term of 30 years.

Projection: Fee-in-lieu-of-tax payments from companies provide the majority of revenue for the Infrastructure Bank. Funds from the Infrastructure Bank are used to support the bond payments for Special Source Revenue Bonds issued for infrastructure improvements throughout the County. Fee-in-lieu-of-tax revenue is dependent upon the amount invested annually by companies with negotiated fee and/or lease agreements.

SPECIAL REVENUE INFRASTRUCTURE BANK	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Fee in Lieu of Taxes	\$ 6,006,829	\$ 6,108,283	\$ 5,762,148	\$ 7,013,203	\$ 8,034,632	\$ 7,085,150	\$ 7,156,002
Other	\$ 78,395	\$ 71,369	\$ 7,873	\$ 37,005	\$ 30,801	\$ 25,000	\$ 25,000
Total	\$ 6,085,224	\$ 6,179,652	\$ 5,770,021	\$ 7,050,208	\$ 8,065,433	\$ 7,110,150	\$ 7,181,002
Percent Change from Prior Year	3.93%	1.69%	-5.67%	21.71%	14.56%	-11.82%	1.00%



MEDICAL CHARITIES

The Medical Charities area of the Detention Center is funded by special revenue. The majority of funds are collected through the Charity Hospitalization special revenue fund to support the medical operations of the County’s Detention Center with remaining funds allocated to the State of South Carolina for indigent health care. Funds are also collected from inmate medical fees for elective medical treatment (other revenue).

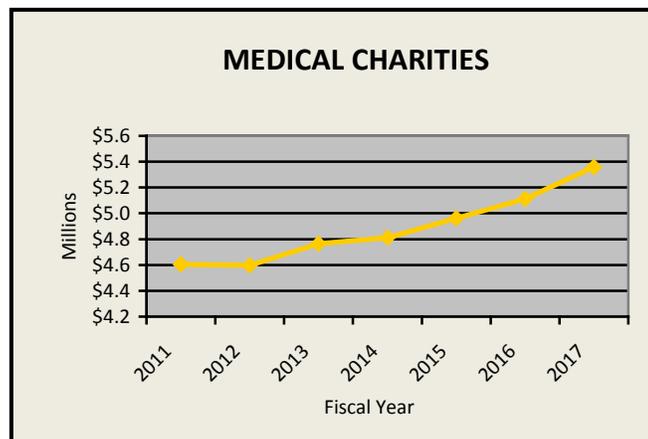
PROPERTY TAX – CHARITY HOSPITALIZATION

Statute/Authorization: Greenville County Code, Chapter 7, Article V, Division 2, Section 7-89 authorizes a tax to be levied on all taxable property in the county for the purpose of the Charity Hospitalization Fund. South Carolina Code of Laws, Section 24-13-80 also provides for the charge of a fee to prisoners to defray the costs of elective medical treatment.

Rate/Structure: The tax millage for Charity Hospitalization is set at 2.4 mills for the FY2016/FY2017 biennium budget.

Projection: Property taxes account for approximately 96% of the Medical Charities Special Revenue Fund for the biennium budget.

SPECIAL REVENUE MEDICAL CHARITIES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Tax Millage	2.4	2.4	2.4	2.4	2.4	2.4	2.4
Property Taxes	\$ 4,432,753	\$ 4,425,105	\$ 4,598,326	\$ 4,642,469	\$ 4,784,197	\$ 4,940,117	\$ 5,187,123
Intergovernmental - State	\$ 148,825	\$ 147,847	\$ 148,308	\$ 144,445	\$ 146,786	\$ 148,931	\$ 148,931
Operating Transfers from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 23,381	\$ 24,915	\$ 18,216	\$ 23,950	\$ 30,555	\$ 23,000	\$ 23,000
Total	\$ 4,604,959	\$ 4,597,867	\$ 4,764,850	\$ 4,810,864	\$ 4,961,537	\$ 5,112,048	\$ 5,359,054
Percent Change from Prior Year	-11.24%	-0.15%	3.63%	0.97%	3.13%	3.03%	4.83%



PARKS, RECREATION, AND TOURISM

Revenue for Parks, Recreation, and Tourism is funded through a variety of sources. The majority of funds come from the property tax millage of 4.5 mills for this special revenue fund. Remaining revenue comes from fees charged for Parks and Recreation facilities and services.

Projection: Revenue from the Parks, Recreation, and Tourism Department is projected to be \$14.5 million in FY2016 and \$14.8 million in FY2017.

SPECIAL REVENUE PARKS, RECREATION AND TOURISM	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Tax Millage				4.5	4.5	4.5	4.5
Property Taxes				\$ 8,484,172	\$ 8,863,834	\$ 9,202,042	\$ 9,662,144
County Offices Revenue				186,475	163,673		
Intergovernmental Revenue				284,701	413,559	154,598	154,598
Fees				4,502,325	4,748,336	5,220,152	4,988,752
Other				797,802	1,000,451	-	-
Parks and Recreation Revenue Collection History				\$ 14,255,475	\$ 15,189,853	\$ 14,576,792	\$ 14,805,494
Percent Change from Prior Year					6.55%	-4.04%	1.57%
Parks and Recreation Fees							
Picnic Shelter Rentals 1/2 day (by size)				\$50-\$85	\$50-\$85	\$50-\$85	\$50-\$85
Picnic Shelter Rentals 1 day (by size)				\$75-\$150	\$75-\$150	\$75-\$150	\$75-\$150
Athletic Field Rental (per hour)				\$12-\$33	\$12-\$33	\$12-\$33	\$12-\$33
Athletic Field Rental (daily)				\$175-\$220	\$175-\$220	\$175-\$220	\$175-\$220
Afterschool Community Center Registration Fee				\$25	\$25	\$25	\$25
Afterschool Community Center Monthly Fee				\$30-\$40	\$30-\$40	\$30-\$40	\$30-\$40
Afterschool Pavilion Registration Fee				\$30	\$30	\$30	\$30
Afterschool Pavilion Monthly Fee				\$40	\$40	\$40	\$40
Waterpark Admission				\$4-\$12	\$4-\$12	\$4-\$12	\$4-\$12
Waterpark Season Passes				\$38-\$139	\$38-\$139	\$38-\$139	\$38-\$139
Swim Lessons (per person)				\$68	\$68	\$68	\$68
Summer Day Camp Registration				\$30	\$30	\$30	\$30
Summer Day Camps (per week)				\$95-\$115	\$95-\$115	\$95-\$115	\$95-\$115
Summer Day Camp Community Centers				\$290-\$365	\$290-\$365	\$290-\$365	\$290-\$365
Summer Teen Camp Community Centers				\$360-\$432	\$360-\$432	\$360-\$432	\$360-\$432
Summer Day camp Speciality Activities				\$150-\$190	\$150-\$190	\$150-\$190	\$150-\$190
Pavilion Summer Day Camp				\$110-\$138	\$110-\$138	\$110-\$138	\$110-\$138
Pavilion Summer Teen Camp				\$135-\$196	\$135-\$196	\$135-\$196	\$135-\$196
Athletics (baseball, football, soccer, kickball)				Varies	Varies	Varies	Varies
Pavilion Admission to Ice Skate				\$5-\$7	\$5-\$7	\$5-\$7	\$5-\$7
Ice Skate Rental				\$3	\$3	\$3	\$3
Pavilion Admission to Bounce House				\$7	\$7	\$7	\$7
Other Pavilion services				Varies	Varies	Varies	Varies
Westside Aquatic Admission to Swim				\$3-\$7	\$3-\$7	\$3-\$7	\$3-\$7
Westside Membership				\$20-\$55	\$20-\$55	\$20-\$55	\$20-\$55
Westside Fun Zone Admission				\$7-\$10	\$7-\$10	\$7-\$10	\$7-\$10
Westside Starfish Swim Lessons				Varies	Varies	Varies	Varies
Team Greenville				Varies	Varies	Varies	Varies
Camp Spearhead Therapeutic Recreation (County resident)				\$320/week	\$320/week	\$320/week	\$320/week
Camp Spearhead Therapeutic Recreation (SC resident)				\$385/week	\$385/week	\$385/week	\$385/week
Camp Spearhead Therapeutic Recreation (other state resident)				\$650/week	\$650/week	\$650/week	\$650/week
Pleasant Ridge Camp & Retreat Center Weddings				\$862.50-\$2350	\$862.50-\$2350	\$862.50-\$2350	\$862.50-\$2350
Pleasant Ridge Camp & Retreat Center Fireside Hall Rental				\$587.50-\$1800	\$587.50-\$1800	\$587.50-\$1800	\$587.50-\$1800
Pleasant Ridge Camp & Retreat Center (Corporate Retreats)				\$60-\$90/person	\$60-\$90/person	\$60-\$90/person	\$60-\$90/person

Beginning in FY2014, the Greenville County Recreation District (special purpose district) became a County department

ROAD PROGRAM

Road paving funds are currently provided through a variety of sources. The majority of funds for the road program come from the County’s road maintenance fee, Special Source Revenue Bond proceeds and the Infrastructure Bank. The Road Maintenance Fee is discussed below.

ROAD MAINTENANCE FEE

The road maintenance fee is authorized to be used specifically to maintain and improve the county road system as well as to pay for the debt service on any outstanding general obligation bond issued for county road improvements.

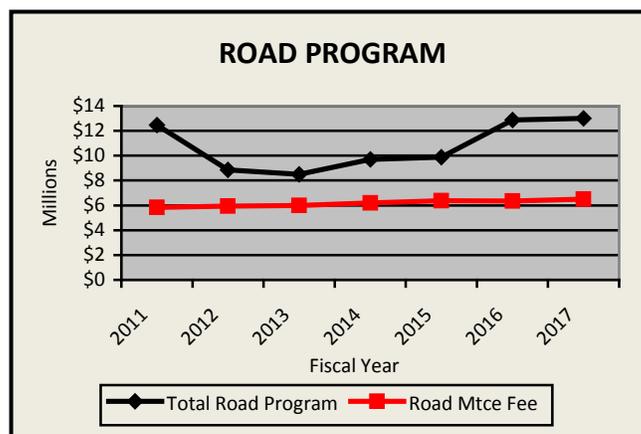
Statute/Authorization: Greenville County Code, Chapter 14, Article I, Section 14-11 established the road maintenance fee of fifteen dollars (\$15.00) to be charged to the owners of every vehicle required to be registered and licensed in Greenville County by the Department of Revenue and Taxation – Division of Motor Vehicles.

Basis: The fee is based on the number of registered vehicles.

Rate/Structure: The road maintenance fee is set at \$15 per vehicle.

Projection: Revenue from the road maintenance fee is projected to be \$12.8 million in FY2016 and \$12.9 million in FY2017.

SPECIAL REVENUE ROAD PROGRAM	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Road Fees/Property Tax	\$ 5,829,429	\$ 5,942,652	\$ 5,998,030	\$ 6,200,441	\$ 6,377,259	\$ 6,365,820	\$ 6,493,136
State Revenue	\$ 481,497					\$ 2,500,000	\$ 2,500,000
Infrastructure Bank	\$ 3,650,000	\$ 2,900,000	\$ 2,500,000	\$ 3,500,000	\$ 3,500,000	\$ 4,000,000	\$ 4,000,000
Transfers from Capital Projects	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C Funds - State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Sales Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest/Other	\$ 491,484	\$ 160	\$ 856	\$ 1,487	\$ 13,318	\$ 1,000	\$ 1,000
Total	\$ 12,952,410	\$ 8,842,813	\$ 8,498,887	\$ 9,701,928	\$ 9,890,577	\$ 12,866,820	\$ 12,994,136
Percent Change from Prior Year	25.82%	-31.73%	-3.89%	14.16%	1.94%	30.09%	0.99%



VICTIM’S RIGHTS

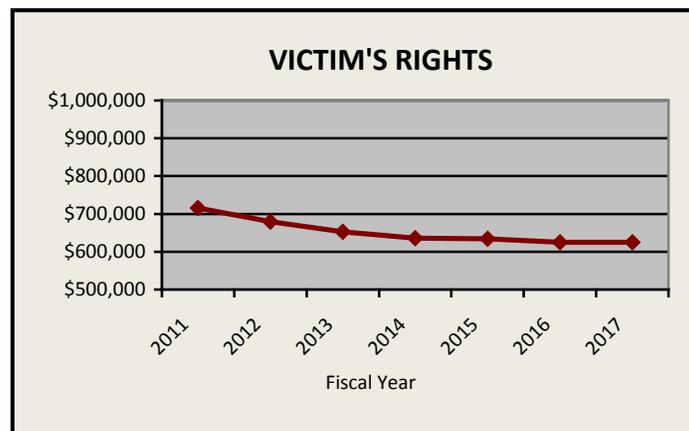
Funds are allocated from the State of South Carolina for this function. These funds are to be used exclusively for victim services, such as notification of trial and notification of jail release.

Statute/Authorization: South Carolina Code of Laws, Section 14-1-206 provides for an assessment to persons convicted of, pleading guilty or nolo contendere to, or forfeiting a bond for an offense tried in general sessions court to pay an amount equal to one hundred percent of the fine imposed. A total of thirty-eight percent (38%) of the revenue generated by the assessment must be remitted to the County to be used for the provision of services for the victims of crime including those required by laws. These funds must be appropriated for the exclusive purpose of providing victim services as required by Article 15 of Title 16; specifically, those service requirements that are imposed on local law enforcement, local detention facilities, prosecutors, and the summary courts.

The chart below shows the collection schedule for the Victim’s Rights funding:

Projection: Revenue for Victim’s Rights is projected to be \$625,000 in both years of the FY2016/FY2017 biennium budget.

SPECIAL REVENUE VICTIM'S RIGHTS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Intergovernmental - State	\$ 715,594	\$ 679,483	\$ 652,297	\$ 636,315	\$ 634,415	\$ 625,000	\$ 625,000
Percent Change from Prior Year	-11.17%	-5.05%	-4.00%	-2.45%	-0.30%	-1.48%	0.00%



ENTERPRISE FUNDS

Greenville County currently operates two enterprise funds: Solid Waste and Stormwater. The Solid Waste Fund accounts for operations of the County’s waste disposal and landfill. The Stormwater Fund accounts for the Soil and Water Division, the County’s NPDES permits, and capital drainage projects.

SOLID WASTE ENTERPRISE FUND

Current revenue for the Solid Waste Enterprise Fund is derived from three major sources: tipping fees, property taxes, and miscellaneous revenue. The following chart shows a summary of the revenue for the Solid Waste Enterprise Fund. The majority of revenue is comprised of property tax and landfill user fees. These two revenue sources are discussed below.

SOLID WASTE ENTERPRISE FUND REVENUE SUMMARY	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
Property Tax	\$ 4,010,123	\$ 3,751,660	\$ 4,118,498	\$ 3,525,130	\$ 3,624,509	\$ 3,705,087	\$ 3,816,240
Landfill User Fees							
Domestic Waste for Commercial Haulers	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00
Domestic Waste for Municipal Haulers	\$ 12.00	\$ 12.00	\$ 12.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
Commercial Waste not otherwise provided for	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
Construction and Demolition Debris	\$ 26.00	\$ 26.00	\$ 26.00				
Tires for which no DOT tax has been paid	\$ 75.00	\$ 75.00	\$ 75.00				
Special Handling Waste	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
Beneficial Use Materials (per ton)				\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00
Governmental Rate (per ton)				\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00
MSW by the Cubic Yard	\$ 3.00	\$ 3.00	\$ 3.00				
Class II - 0-100 tons/month (per ton)				\$ 26.00	\$ 26.00	\$ 26.00	\$ 26.00
Class II - 101-250 tons/month (per ton)				\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00
Class II - 251-500 tons/month (per ton)				\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00
Class II - >500 tons/month (per ton)				\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Class III - 0-100 tons/month (per ton)				\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
Class III - 101-250 tons/month (per ton)				\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00
Class III - 251-500 tons/month (per ton)				\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Class III - >500 tons/month (per ton)				\$ 21.50	\$ 21.50	\$ 21.50	\$ 21.50
Tires by the Cubic Yard	\$ 7.00	\$ 7.00	\$ 7.00				
Landfill User Fees	\$ 3,238,046	\$ 4,173,562	\$ 4,697,470	\$ 5,525,960	\$ 5,662,607	\$ 5,300,000	\$ 5,500,000
State Tire Fee	\$ 175,034	\$ 172,293	\$ 111,824	\$ 166,284	\$ 189,644	\$ 160,000	\$ 160,000
Recycling	\$ 639,593	\$ 564,233	\$ 531,342	\$ 644,814	\$ 370,977	\$ 550,000	\$ 550,000
Interest/Other	\$ 485,852	\$ 255,386	\$ 415,330	\$ 316,246	\$ 79,205	\$ 155,000	\$ 215,000
Fund Balance Usage (Contribution)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 8,548,647	\$ 8,917,133	\$ 9,874,464	\$ 10,178,434	\$ 9,926,942	\$ 9,870,087	\$ 10,241,240
Percent Change from Prior Year	16.04%	4.31%	10.74%	3.08%	-2.47%	-0.57%	3.76%

PROPERTY TAX – ENTERPRISE FUND

Statute/Authorization: South Carolina Code of Laws, Section 12-37-210, provides for the taxation of real and personal property in the State of South Carolina. Greenville County Code, Chapter 7, Article V, Division 1, Section 7-68 provides for the levying and collection of taxes necessary to meet all budget requirements of the County, except as provided for by other revenue sources. Greenville County Code, Chapter 9, Article III, Section 9-40 also provides for a dedicated County wide millage set annually during the budget process to fund solid waste disposal programs.

Base: County property tax revenue is based on net, taxable, assessed valuation of current properties and new construction.

Rate/Formula: The tax levy on a piece of property is determined by market value, assessment ratio, and millage rate. Market value is determined by the Greenville County Real Property Services Division using a variety of factors such as size, condition, location and recent selling prices of comparable properties. Assessment ratio is a percentage which is multiplied by the appraised value of a property to determine the assessed value. Owner-occupied residences are assessed at 4%, commercial properties at 6%, and personal property industrial and utilities at 10.5% of appraised value. The assessed value of the property is multiplied by the millage rate for the taxing district to determine the property tax. As a result of a referendum passed in 2000, the assessment ratio for personal motor vehicle taxes decreased from 10.5% in 2002 to a 6.0% ratio in 2008. The reduction was phased in over 6 years and is now complete.



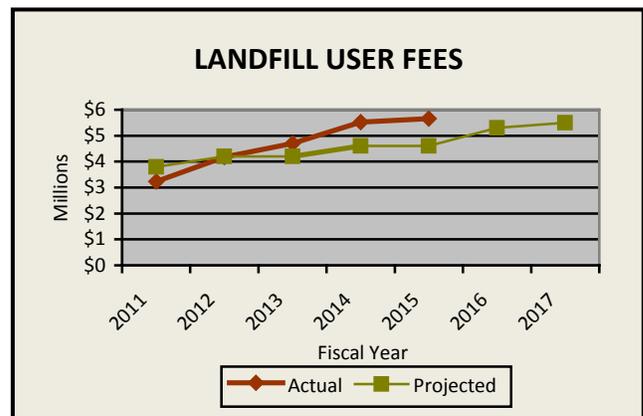
Projection: For the biennium, property taxes comprise approximately thirty-seven percent (37%) of current revenue for the Solid Waste Enterprise Fund. Budgeted net collections are based on the estimated assessed valuation for the fiscal year and a 98.0% collection rate. For FY2016 and FY2017, projected revenue is \$3.7 million in FY2016 and \$3.8 million in FY2017. The tax millage for the Solid Waste Enterprise Fund for both years of the biennium budget is 1.8 mills.

LANDFILL USER FEES

Statute/Authorization: Greenville County Code, Chapter 9, Article III, Section 9-40 authorizes the charge of a landfill users fee for the funding of solid waste disposal programs and establishes applicable tipping fees. Chapter 9, Article VI, Division 2, Section 9-125 provides for fees at landfills for the transportation of loose materials.

Base: The basis for user fees is the cost or providing the service and the anticipated number of service users. Tipping fees are based on tons of waste deposited in the landfill.

Rate/Structure: Tipping fees are not charged on residential solid waste hauled by Greater Greenville Sanitation Commission or hauled by a municipality located within the boundaries. Commingled wastes eligible for a tipping fee are charged at the highest applicable rate as shown below. Fee schedules were restructured in FY2009 which had a large impact on revenue. The chart below shows the rates currently in use.



Projection: Landfill user fees are projected to be \$5.3 million in FY2016 and \$5.5 million in FY2017.

STORMWATER ENTERPRISE FUND

The Stormwater Enterprise Fund was created in FY2003 to fund expenses of stormwater management, NPDES MS4 permitting, and drainage taskforce projects. This enterprise fund is supported by a stormwater utility fee and interest earnings.

STORMWATER ENTERPRISE FUND REVENUE SUMMARY	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2017 BUDGET
User Fee	\$ 7,528,775	\$ 7,723,722	\$ 7,730,372	\$ 7,634,149	\$ 7,645,589	\$ 7,751,750	\$ 7,829,268
Interest Income	\$ 116,682	\$ 120,505	\$ 883	\$ 55,388	\$ 57,849	\$ 56,000	\$ 56,000
Other	\$ 207,698	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -
Total Revenue	\$ 7,853,154	\$ 7,844,227	\$ 7,731,255	\$ 7,693,037	\$ 7,703,438	\$ 7,807,750	\$ 7,885,268
Percent Change from Prior Year	2.69%	-0.11%	-1.44%	-0.49%	0.14%	1.35%	0.99%

STORMWATER FEE

The Stormwater fee comprises the majority of revenue (96%) for the Stormwater Enterprise Fund.

Statute/Authorization: Greenville County Ordinance 3551 authorized the right to develop and impose a Stormwater Service Fee to fund implementation of the Stormwater Management and Water Quality Ordinance and its associated programs and plans. Ordinance 3617 established the Stormwater Service Fees, effective August 21, 2002 (FY2003). Ordinance 3681 amended Ordinance 3617 to exempt certain properties from paying the fees.

Base: The fee is based on a property’s use classification. Four use classifications are used:

Rate/Structure: The following fee schedule is used to finance the Stormwater Management Program: Exemptions are provided for properties listed in S.C. Code Ann. Section 12-37-220(A)(2), (3), (4), and Section 12-37-220 (B)(5), (6), (7), (8), (12), (16)(a), (20), (22), (24), and (31). Fees also do not apply to the primary residence of persons permanently and totally disabled as identified in S.C. Code Ann. Section 12-37-220(A)(9).

Projection: The Stormwater Fee was established during FY2003. The biennium budget for FY2016 and FY2017 anticipates revenue from the fee at \$7.80 million and \$7.88 million respectively.

